

**ETHIRAJ COLLEGE FOR WOMEN  
DEPARTMENT OF COMMERCE**

**COURSE PROFILE OF M.COM FOR 2018-19**

| <b>M.COM COURSE PROFILE</b> |  |                       |  |                 |             |                |                |              |
|-----------------------------|--|-----------------------|--|-----------------|-------------|----------------|----------------|--------------|
| <b>SEM</b>                  | <b>CORE/ELECTIVE/SOFTSKILLS/EXTRA DISCIPLINARY</b> | <b>COURSE CODE</b>    | <b>COURSE TITLE</b>  | <b>CRE DITS</b> | <b>HR S</b> | <b>CAMARKS</b> | <b>SEMARKS</b> | <b>TOTAL</b> |
| I                           | CORE 1   | 7P18/1C/ORB           | Organisational Behaviour   | 4               | 6           | 40             | 60             | 100          |
| I                           | CORE 2   | 7P18/1C/BET           | Business Environment   | 4               | 6           | 40             | 60             | 100          |
| I                           | CORE 3   | 7P18/1C/SMG           | Services Marketing   | 4               | 6           | 40             | 60             | 100          |
| I                           | CORE 4   | 7P18/1C/ST1           | Statistical Tools for Business Management-I                        | 4               | 6           | 40             | 60             | 100          |
| I                           | <b>ELECTIVE 1</b>                                  | 7P18/1E1/ECM          | E -Commerce  | 3               | 4           | 40             | 60             | 100          |
| I                           | <b>SOFT SKILLS1</b>                                | 7PG18/1S/PEW          | Personality Enrichment for Women                                   | 2               | 2           | NA             | 50             | 50           |
|                             | <b>TOTAL</b>                                       |                       |  | <b>21</b>       | <b>30</b>   |                |                |              |
| II                          | CORE 5   | 7P18/2C/ADM           | Accounting for Decision Making                                     | 4               | 5           | 40             | 60             | 100          |
| II                          | CORE 6   | 7P18/2C/REM           | Research Methodology   | 4               | 5           | 40             | 60             | 100          |
| II                          | CORE 7   | 7P18/2C/IRM           | Insurance and Risk Management                                      | 4               | 5           | 40             | 60             | 100          |
| II                          | CORE 8   | 7P18/2C/ST2           | Statistical Tools for Business Management - II                     | 4               | 5           | 40             | 60             | 100          |
| II                          | <b>ELECTIVE 2</b>                                  | 7P18/2E2/GDT          | Group Dynamics and Team Building                                   | 3               | 4           | 40             | 60             | 100          |
| II                          | <b>EXTRA DISCIPLINARY 1</b>                        | 7P18/2E/EDP           | Entrepreneurial Development  | 3               | 4           | 40             | 60             | 100          |
| II                          | <b>SOFT SKILLS 2</b>                               | 7PG18/2S/LCE, FRE,GER | English & Communication skills OR Foreign Language – French/German | 2               | 2           | NA             | 50             | 50           |
|                             | <b>TOTAL</b>                                       |                       |  | <b>24</b>       | <b>30</b>   |                |                |              |

|     |                             |                                    |   |           |           |    |    |     |
|-----|-----------------------------|------------------------------------|---|-----------|-----------|----|----|-----|
| III | CORE 9                      | 7P18/3C/ACF                        | Advanced Corporate Accounting and Corporate Finance | 4         | 5         | 40 | 60 | 100 |
| III | CORE 10                     | 7P18/3C/LSM                        | Logistics and Supply Chain Management               | 4         | 5         | 40 | 60 | 100 |
| III | CORE 11                     | 7P18/3C/FEM                        | Foreign Exchange Management                         | 4         | 5         | 40 | 60 | 100 |
| III | CORE 12                     | 7P18/3C/DT1                        | Direct Tax Management -I                            | 4         | 5         | 40 | 60 | 100 |
| III | <b>ELECTIVE 3</b>           | 7P18/3E3/TQM                       | Total Quality Management                            | 3         | 4         | 40 | 60 | 100 |
| III | <b>EXTRA DISCIPLINARY 2</b> | 7P18/3E/HRS                        | Human Relations                                     | 3         | 4         | 40 | 60 | 100 |
| III | <b>SOFT SKILLS 3</b>        | 7P18/3S/TMP                        | Teaching Methods and Practices                      | 2         | 2         | NA | 50 | 50  |
|     |                             | 7P18/3I/ISP                        | Internship  | 2         | -         |    |    |     |
|     | <b>TOTAL</b>                |                                    |   | <b>26</b> | <b>30</b> |    |    |     |
| IV  | CORE 13                     | 7P18/4C/SPM                        | Security Analysis and Portfolio Management          | 4         | 6         | 40 | 60 | 100 |
| IV  | CORE 14                     | 7P18/4C/AMS                        | Accounting for Mergers and Special Accounts         | 4         | 6         | 40 | 60 | 100 |
| IV  | CORE 15                     | 7P18/4C/DT2                        | Direct Tax Management -II                           | 4         | 6         | 40 | 60 | 100 |
| IV  | <b>ELECTIVE 4</b>           | 7P18/4E4/CRM                       | Customer Relationship Management                    | 3         | 5         | 40 | 60 | 100 |
| IV  | <b>ELECTIVE 5</b>           | 7P18/4E5/PRW<br>Or<br>7P18/4E5/RGT | Project Work<br>Retail management                   | 3         | 5         | 40 | 60 | 100 |
| IV  | <b>SOFT SKILLS 4</b>        | 7P18/4S/EES                        | Enhancement of Employability Skills                 | 2         | 2         | NA | 50 | 50  |
|     | <b>TOTAL</b>                |                                    |   | <b>20</b> | <b>30</b> |    |    |     |

**M.Com 2018-19**

**SEMESTER - I  
ORGANISATIONAL BEHAVIOUR**

**TOTAL HOURS: 90  
CREDITS: 4**

**COURSE CODE: 7P18/1C/ORB  
LTP: 3/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the models of OB and an individual's perspective of organizational Behaviour.
- To comprehend the various theories of motivation.
- To analyse different leadership theories and styles.
- To become aware of stress and burnout at workplace.
- To gain an in-depth knowledge on change management and organisational development.

## **COURSE OUTLINE:**

### **Unit I**

Introduction to Organizational Behaviour – OB Models - challenges facing management – Perception – Personality - Attitudes – Values - Learning.- Organisational Learning

**(20 hrs)**

### **Unit II**

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter & Lawler) – Job Satisfaction

**(15hrs)**

### **Unit III**

Leadership Theories – Traditional (Trait, group and exchange, contingency, path goal), Modern Theories (Charismatic, transformational, Social Learning) – Styles (Blake and Mouton, Hersey & Blanchard, Likert's four systems of management), Organizational Climate and Culture.

**(20 hrs)**

### **Unit IV**

Stress and Burnout at work place– sources, effects and coping strategies; Employee Counselling; Organizational Conflicts – Process, Levels, Conflict management. Negotiation – types and process.

**(20 hrs)**

### **Unit V**

Organizational Change & Change Management. Organisational Development – Meaning, Models & Interventions.

**(15 hrs)**

## **RECOMMENDED TEXT BOOKS:**

1. S.S. Khanka, Organisational Behaviour, S.Chand& Co. Ltd
2. Fred Luthans, Organisational Behaviour, Tata McGraw Hill - 10<sup>th</sup> Edition

## **REFERENCE BOOKS:**

1. Hellriegel Slocum & Woodman, Organisational Behaviour – West Publishing Co 7<sup>th</sup> Edition 1995
2. K. Aswathappa, Organisational Behaviour, Himalaya Publishing House
3. P.C. Tripathi, Human Resource Development, Sultan Chand & Sons, New Delhi
4. Organisational Behaviour by John R., Schermerhorn, Jr, James G.Hunt, Richard N.Osborn Published by John Wiley & Sons 10<sup>th</sup> Edition
5. Organisational Behaviour by N.K. Jain – Atlantic Publishers 7 Distributions.
6. Stephen P Robbins, Organisational Behaviour, Englewood Cliffs N.J.Prentice Hall 14<sup>th</sup> Edition

#### **JOURNALS:**

1. Journal of Organisational Behaviour
2. Journal of Organisational Behaviour of Management
3. International Journal of Organisationl Theory &Behaviour by Emerald
4. Journal of Organisation & Behaviour by Wiley

#### **E- LEARNING RESOURCES:**

- 1) <http://www.nwlink.com/~donclark/leader/leadob.html>
- 2) [https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023\\_Psychology/030300.scorml](https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorml)
- 3) <https://www.leadership-central.com/leadership-theories.html>
- 4) <http://ijecm.co.uk/wp-content/uploads/2015/06/3659.pdf>
- 5) <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

#### **QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section               | Word Limit  | Marks     | Total      | Special Instructions if any |
|-----------------|-----------------------|-------------|-----------|------------|-----------------------------|
| <b>K3</b>       | <b>A-5/8 x8 marks</b> | <b>500</b>  | <b>40</b> | <b>100</b> |                             |
| <b>K4,K5</b>    | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> |            |                             |

#### **SEMESTER I**

#### **BUSINESS ENVIRONMENT**

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: 7P18/1C/BET**  
**L T P: 3/3/0**

## **COURSE OBJECTIVES:**

### **To enable the students:**

- To understand the relationship between environment and business.
- To apply the various organizational techniques for analysing the business environment
- To understand the significance of globalisation with respect to MNC & FDI and also help to recall the regulations relating to FEMA.
- To understand the legality relating to intellectual property rights as well as agreement and current issues pertaining to WTO, TRIMS and TRIPS.
- To understand the role of CSR, governance and ethical issues of the business towards the society.

## **COURSE OUTLINE:**

### **UNIT I**

Dimensions of Business Environment – Economic, Political, Cultural, Social, Legal, Governmental, Technological, Natural Environment – Environmental Analysis-Need, Importance, Approaches - ETOP and Forecasting techniques.

**(20 hrs)**

### **UNIT II**

Organizational Analysis – Need, Approaches-SAP, SWOT Analysis, Porter's Model, 7 'S' Framework.

**(15 hrs)**

### **UNIT III**

Global Environment –Globalization-Rationale, Significance, Strategies for Globalization, MNCs, FDI in India, FEMA Regulations pertaining to FDI.

**(15hrs)**

### **UNIT IV**

Intellectual Property Rights - Concepts, Features and types, requisites for registration of Patents and Trademarks, Implications to India. Agreements and Current Issues - WTO, TRIMS and TRIPS.

**(25hrs)**

### **UNIT V**

Social Environment - Business and Society, Corporate Social Responsibility as per Companies (Amendment) Act 2017 – Applicability, Policies and activities under CSR, Corporate Governance, Ethical issues in Business.

**(15hrs)**

## **RECOMMENDED TEXT BOOKS:**

1. Francis Cherunilam, Business Environment , Himalaya Publishing House, New Delhi
2. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai

**REFERENCE BOOKS:**

1. V.P. Michael, Business Policy and Environment , S.Chand& Co. New Delhi
2. Raj Agarwal, Business Environment , Excel Books, New Delhi
3. Business Environment by C.B.Gupta – Margham Publications
4. Business Policy & Strategic Management by Azhar Kazmi, McGraw Hill Publishing.
5. Business Environment Policy & Strategic Management by Sankaran-Margham Publications

**JOURNALS:**

1. International Journal of Business Environment
2. Environmental Business Journal

**E-LEARNING RESOURCES:**

1. <http://www.yourarticlelibrary.com/environment/environmental-forecasting-methods-techniques-and-other-details/23558>
2. <https://youtu.be/yGceFEDMteM>
3. <https://dor.gov.in/sites/default/files/Foreign%20Exchange%20Management%20Act%201999.pdf>
4. <https://www.businessdictionary.com/definition/intellectual-property-rights.html>
5. <https://smallbiztrends.com/2017/04/csr.marketing.html>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8 X8 marks | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER I**

**SERVICES MARKETING**

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: 7P18/1C/SMG**  
**L T P: 3/3/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To gain valuable insights into the concept of services marketing.
- To understand the unique challenges in marketing of services.
- To comprehend the marketing mix for services.
- To gain an in-depth knowledge of measurement of service quality and the challenges in balancing demand and supply of services.
- To be aware of the growth and future of services sector in India.

**COURSE OUTLINE:****UNIT I**

Introduction – Characteristics of Services, classification of Services, distinction between Goods and Services-Growth and future of Service sector.

**(17 hrs)**

**UNIT II**

Marketing mix- Service product-Concepts- Supplementary services- New services- Pricing of services.

Pricing-Objectives of Pricing-Cost based pricing –Monetary and non monetary costs- Value based pricing-Pricing tactics- Applications of pricing.

**(20 hrs)**

**UNIT III**

Promotion –Designing the Promotional mix –Personal Selling-Advertising –Sales Promotion-Publicity and Public Relations. Service location – Factors affecting choice of service location. Distribution –Methods of distributing services-Challenges in distribution of services.

**(20 hrs)**

**UNIT IV**

People-Hiring, Training, Motivating and Retaining frontline employees physical evidence-Importance of physical evidence in services- Service scapes process- Designing and managing service processes.

**(17 hrs)**

**UNIT V**

Balancing supply and demand- service quality-problems- SERQUAL -Service gaps - Customer expectations of services –Level of expectations & Zone of Tolerance –Measuring and improving service quality- Impact of Globalisation on services.

**(16 hrs)**

**RECOMMENDED TEXT BOOKS:**

1. Valarie .A. Zeithamletal, Service Marketing , Tata Mc Graw Hill,2000
2. Christopher Lovelock, Service Marketing, Pearson Education Asia 2000

**REFERENCE BOOKS:**

1. Kruse, Service Marketing John Wiley and Sons Ltd 2000
2. Christian Gronoors, Service Management and Marketing, John Wiley and Sons Ltd 2000
3. Ravi Shankar ,Services Marketing, , Excel Books , 2010
4. R.Srinivasan, Services Marketing, PHI Learning Pvt Ltd,7<sup>th</sup> Edition,2008
5. L.Natarajan,Services Marketing, Margham Publications, 2012

**JOURNALS:**

1. International Journal of Services Marketing
2. National Services Marketing Quarterly

**E-LEARNING RESOURCES:**

1. [www.tandfonline.com](http://www.tandfonline.com)
2. [www.learnmarketing.net](http://www.learnmarketing.net)
3. [www.researchgate.net](http://www.researchgate.net)
4. [www.bbk.ac.uk](http://www.bbk.ac.uk)
5. [www.escoute.com](http://www.escoute.com)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER I  
E-COMMERCE**

**TOTAL HOURS: 60**  
**CREDITS: 3**

**COURSE CODE: 7P18/1E1/ECM**  
**L T P: 2/2/0**

**COURSE OBJECTIVES:****To enable the students:**

- To gain knowledge on the emerging World of e-business.
- To understand the procedure for launching of business on the Internet.
- To understand the various concepts of e-marketing.
- To help in identification of different electronic payment systems.
- To comprehend legal and ethical issues in e-commerce.



## **COURSE OUTLINE:**

### **UNIT I**

Introduction to e-commerce, definition, goals, functions, status, prospects, significance, advantages and disadvantages, limitations – application of e-commerce in HR, CRM, Marketing and Banking sectors

**(10 hrs)**

### **UNIT II**

Launching of Business on internet – The life cycle approach – Planning and strategizing – set up phase – design phase- marketing phase- maintenance and enhancement phase

**(8 hrs)**

### **UNIT III**

E-market – online shopping – (case study approach) - pros and cons – justifying an internet business – internet marketing techniques – attracting customer's – E-marketing – one to one – permission marketing- pull and push technology – B2B hubs, B2B, C2B, C2C market places – role of B2B exchange

**(12 hrs)**

### **UNIT IV**

Electronic payment systems – types of electronic payment media – traditional and modern payment system – requirement for internet based payment- methods- problems – net banking

**(15 hrs)**

### **UNIT V**

Legal and ethical issues in E-Commerce, E-Security- introduction – threats-secured electronic transaction practical steps to secure E-com – other security measures – (references from Information Technology Act.)

**(15 hrs)**

## **RECOMMENDED TEXT BOOKS:**

1. Elias M.Awad – Electronic Commerce- Prentice Hall of India 2013.
2. C.S.V. Murthy –E-Commerce , Himalaya Publishing House

## **REFERENCE BOOKS:**

1. Kenneth C.Laudon, Jane P.Louden – Management Information Systems, Pearson Publication.
2. Puja Walia Mann & Nidhi, E-Commerce, MJP Publishers 2015
3. Dr. S. Guruswamy & Dr. R. Rangarajan, Emerging trends in E- Commerce, Department of Commerce, University of Madras, 2011.
4. Dr. P. Rizwan Ahmed, E- Business & E- Commerce, Margham Publications 2016.

- Sanjay Mohapatra Springers Text in Business and Economics E-Commerce Strategy 2013.

**JOURNALS:**

- International Journal of Electronic Commerce
- Journal of Electronic Commerce Research

**E-LEARNING RESOURCES:**

- www.yoursarticlelibrary.com
- www.lisbdnet.com
- www.tandfonline.com
- www.squareup.com
- www.engineereconomics.blogspot.com
- www.forbes.com
- www.ecommerce.com

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER II  
ACCOUNTING FOR DECISION MAKING**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 7P18/2C/ADM**

**L T P: 3/3/0**

**Course Objectives:**

**To enable the students:**

- To understand the cost concepts in decision making and in preparation of cash flow statement.
- To read, interpret and analyse the financial statements.
- To learn the various decision making techniques under marginal costing.
- To apply the concept of Activity based costing, Transfer Pricing and Just-in-time approach.
- To prepare budgets as a tool for planning and control.

**COURSE OUTLINE:**

**UNIT I**

Cost concepts - Classification of costs- Relevant costs–Costs concepts in decision making - Cost sheet- Cash flow analysis as per AS III  
(15hrs)

## **UNIT II**

Ratio Analysis–to analyze profitability, liquidity, solvency and efficiency  
(18hrs)

## **UNIT III**

Marginal costing for decision making related to –Make or Buy –Key factor- Pricing- Shutdown-Production and Sales Mix-Discontinuance/Addition of product-Plant mergers-Incremental revenue and differential costs  
(25hrs)

## **UNIT IV**

Activity Based Costing (simple problems)-Transfer Pricing (simple problems) - Just-in-time Approach (theory)  
(17hrs)

## **UNIT V**

Budgetary Control-Functional Budgets-Master Budgets-Flexible budget- Zero Based Budgets  
(15hrs)

**80% Problems and 20% Theory**

### **RECOMMENDED TEXTBOOKS:**

1. S.P.Jain and K.L.Narang, Advanced Cost Accounting, Kalyani Publishers, N.Delhi
2. Charles T Horngen, Cost Accounting, Prentice Hall of India Pvt.Ltd., N.Delhi

### **REFERENCE BOOKS:**

1. S.P. Iyengar, Cost Accounting, Sultan Chand and Sons, N.Delhi
2. S.N.Maheswari, Advanced Cost and Management,Accounting, Sultan Chand and Sons.
3. V.K.Saxena , C.D.Vashist, Management Accounting, Sultan Chand Sons, N.Delhi
4. R.S.N Pillai and V.Bagavathi , Cost Accounting , S.Chand Publishers, N.Delhi
5. T.S.Reddy, Y.Hari Prasad Reddy, Cost Accounting , Margham Publications

### **JOURNALS:**

1. Indian Journal of Finance.
2. International Journal of Finance.
3. Journal of International Finance and Accounting.

### **E-Learning Resources**

1. <https://www.accountingtools.com/articles/what-is-a-cost-sheet.html>
2. <http://www.yourarticlelibrary.com/financial-management/ratio-analysis-meaning-classification-and-limitation-of-ratio-analysis/29418>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>
4. <https://www.accountingcoach.com/activity-based-costing/explanation>

5. <https://courses.lumenlearning.com/sac-managacct/chapter/introduction-to-budgeting-and-budgeting-processes/>

### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any   |
|-----------------|----------------|------------|-------|-------|---|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 1 theory and 7 problems<br>Section B must be have 1theory and 4 problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |   |

### SEMESTER – II RESEARCH METHODOLOGY

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 7P18/2C/REM**  
**L T P: 3/2/0**

#### COURSE OBJECTIVES:

##### To enable the students:

- To gain knowledge on types of research and research methodology.
- To understand the concept of Hypothesis testing & sampling techniques.
- To develop knowledge on measurement scales & data collection methods.
- To understand the steps in processing of data and tools used for analysis of data.
- To gain knowledge on Interpretation and Report writing techniques.

#### UNIT I

Introduction to Research methodology – meaning and purpose – types of Research; steps in Research Process- Review of Literature - steps in selection and formulation of a Research Problem - Research Design.

**(15 hrs)**

#### UNIT II

Hypothesis – Types – characteristics - concept and procedures of testing of Hypothesis – Sampling techniques – Sampling Error and Sample Size

**(15 hrs)**

#### UNIT III

Measurement – types of measurement data/ scale – goodness of measurement scales or test of sound measurement. Scaling – meaning – scale construction technique – types of rating scales – types of scales. Data collection – methods

15 hrs)

#### **UNIT IV**

Processing of data – Editing, Coding, Classification & Tabulation, analysis of data – outline of statistical analysis – (Application of SPSS)

(20 hrs)

#### **UNIT V**

Interpretation and Report Writing – meaning & precautions in Interpretation, types of Reports – style and conventions in Reporting – steps in drafting of Report.

(10 hrs)

**Note: Theory only**

#### **RECOMMENDED TEXT BOOKS:**

1. Kothari C.R., Research Methodology, Vikas Publishing Ltd 2<sup>nd</sup> Edition
2. Ravilochanan, Research Methodology , Margham Publications 3<sup>rd</sup> Edition

#### **REFERENCE BOOKS:**

1. William C Emory, Business Research Methods, R.D.Irwin.Inc
2. Robert G Murdick, Business Research- Concepts & Practice, International text book company
3. Dr. Ranganatham , Research Methodology
4. G. Vijayalakshmi& C.Sivapragasam ,Research Methodolgy, MJP Publishers, Edition 2008
5. R.Cauvery, U.K.SudhaNayak, M.Girija, R.Meenaksh- Research Methodology – S.Chand& Company Ltd 1<sup>st</sup> Edition

#### **JOURNALS:**

1. Journal of Research Practice
2. Journal of Research Methods and Methodological Practices.
3. International Journal of Social Research Methodology
4. Journals of Mixed Methods Research.

#### **E- LEARNING RESOURCES:**

1. [www.shodhganga.inflibnet.research.methodolgy.ac.in](http://www.shodhganga.inflibnet.research.methodolgy.ac.in)
2. <https://exploarable.com>hypothesistesting>
3. <https://www.managementstudyguide.com>attitudescales>
4. <https://journals.ala.org>index.php>ltr>artilce>view>
5. [www.jstor.org.in](http://www.jstor.org.in)
6. [www.msvu.ca.in](http://www.msvu.ca.in)

#### **QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER – II  
INSURANCE AND RISK MANAGEMENT**

**TOTAL HOURS: 75  
CREDITS: 3**

**COURSE CODE: 7P18/2C/IRM  
LTP: 2/3/ 0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To define and understand the essential concepts and importance of the insurance industry.
- To understand the role of Insurance Regulatory and Development Authority in the regulation of Indian insurance industry.
- To identify various concepts and products of life insurance, Health insurance and group insurance
- To comprehend non- life insurance with respect to general, fire, marine, vehicle, house property and burglary insurance
- To understand risk identification, evaluation & its management techniques.

**COURSE OUTLINE:**

**UNIT I**

Introduction - concepts, role and importance of insurance industry in India. Role of Insurance intermediaries- Privatization of insurance business in India.

**(13 Hrs)**

**UNIT II**

Role of IRDA in the regulation & development of Indian Insurance industry. Indian intermediaries- Insurance Ombudsman – Appointment – Eligibility – Terms of office – Powers – Scope – Manner of Lodging Complaint – recommendations, awards.

**(15 Hrs)**

**UNIT III**

Life insurance - products. Personal accident insurance. Health insurance. Group insurance - employee benefits -financial benefits & estate benefits. **(15 Hrs)**

**UNIT IV**

General insurance - Fire insurance, Marine insurance, vehicle insurance, House property insurance- Burglary insurance. Re insurance **(15 Hrs)**

**UNIT V**

Risk & Risk management process - risk identification– evaluation- risk management techniques-selection & implementing risk techniques. Risk management environment- industry functions and organizations of insurers. (17 Hrs)

**RECOMMENDED TEXTBOOKS:**

1. Rejda, George E, "Principles of Risk Management & Insurance", Pearson Education.
2. M.N.Mishra & S.B Mishra, "Insurance Principles and Practice.

**REFERENCE BOOKS:**

1. Insurance Act – Bare Act.
2. Insurance, ICFAI Publications
3. Principles and Practice of Insurance, A. Murthy, 2008 Edition, Margham Publications
4. Insurance Principles and Practice, M.J.Mathew,2005 Edition, RBSA Publishers.
5. Principles of Insurance and Risk Management, Alka Mittal and S.L Gupta 2010 Edition, Sultan Chand and Sons

**JOURNALS:**

1. Journal of Insurance.
2. Journal of Insurance and Risk Management.

**E-LEARNING RESOURCES:**

1. <https://accountlearning.com>
2. [www.insurancejournal.com](http://www.insurancejournal.com)
3. <https://onlinelibrary.wiley.com>
4. [www.maxlifeinsurance.com](http://www.maxlifeinsurance.com)
5. <https://cleartax.in>
6. <https://understandinsurance.com.au>
7. [www.pwc.com.au](http://www.pwc.com.au)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER –II  
GROUP DYNAMICS AND TEAM BUILDING**

**TOTAL HOURS: 60  
CREDITS: 3**

**COURSE CODE: 7P18/2E2/GDT  
LTP: 2/2/ 0**

## **COURSE OBJECTIVES:**

### **To enable the students:**

- To understand group dynamics on structure and process.
- To describe working of groups and teams with emphasis on leadership and power.
- To comprehend the various aspects and techniques of enhanced decision making by groups.
- To gain knowledge on the various dimensions of human behavior while working as a group and the effect of group behavior in the organization.
- To understand the various types of group communication.

## **COURSE OUTLINE:**

### **UNIT I**

Nature of groups – Meaning of a group and group dynamics – Formation – Types of groups, Stages of Group Development, describing a Group , Group Structure - Roles, Norms, Status, Size and Cohesiveness – Group Process

**(15 hrs)**

### **UNIT II**

Team Building –Meaning and types, difference between groups & teams, creating effective groups and teams – Team Leadership, Roles. Power – meaning, bases, difference between leadership and power.

**(10 hrs)**

### **UNIT III**

Influence – Majority, Minority, Sources of Influence. Decision making – meaning, Situations, Positive and Negative aspects, Techniques for improving Decision Making. Decision making by Committee

**(10 hrs)**

### **UNIT IV**

Group Behaviour (Resources, Structure & Processes) & Inter group Behaviour (Meaning & Categories) –Intergroup openness & closure. Conflict –Interpersonal & Inter group

**(15hrs)**

### **UNIT V**

Group Communication –Types- Process – Channels – Direction – Network.

**(10 hrs)**

## **RECOMMENDED TEXT BOOKS:**

1. Donelson R.Forsyth, Group Dynamics, Thomson Wadsworth,2006
2. Fred Luthans ,Organizational Behavior Based Approach, Tata McGraw Hill

## **REFERENCE BOOKS:**

- 1 Organizational Behavior Stephen Robbins and Timothy A Judge to 12<sup>th</sup> edition (2007) Prentice Hall Incorporation.
- 2 Siegel J,Dubrovsky,VKiesler S &Megire T-Tata McGraw Hill-Group Dynamics



- 3 Organisational behavior, John R.Schermertion, James G.Hunt, 10<sup>th</sup> edition, Wiley India Pvt Ltd.
- 4 Rao T.V-Group Dynamics,Group formation, group cohesiveness and properties of group.
- 5 V. Sasi Kumar & PV Dhamija, Tata Mc Graw Tata McGraw Hill- Group Dynamics.
- 6 S.S.Khankha, Organization Behaviour, S.Chand and Co.,2008.

**JOURNALS:**

1. Journal of Organisational Behavior
2. Journal of Organisational Behavior Management

**E- LEARNING RESOURCES:**

1. <http://www.psychologydiscussion.net/social-psychology-2/group-behavior/group-meaning-nature-and-characteristics-psychology/1334>
2. <https://www.abahe.uk/business-administration/Leadership-and-Team-Building.pdf>
3. <https://study.com/academy/lesson/decision-making-skills-techniques.html>
4. <https://www.slideshare.net/DishantJames/group-and-intergroup-processes>
5. <https://www.slideshare.net/StuartGrenvillePrice/group-communication-powerpoint>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section               | Word Limit  | Marks     | Total      | Special Instructions if any |
|-----------------|-----------------------|-------------|-----------|------------|-----------------------------|
| <b>K3</b>       | <b>A-5/8X8 marks</b>  | <b>500</b>  | <b>40</b> | <b>100</b> |                             |
| <b>K4,K5</b>    | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> |            |                             |

**SEMESTER-II**  
**ENTREPRENEURIAL DEVELOPMENT**

**TOTAL HOURS: 60**  
**CREDITS: 3**

**COURSE CODE: 7P18/2E/EDP**  
**LTP: 2/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the process of Entrepreneurial Development and the role of government in promoting women entrepreneurs.
- To prepare project reports.
- To analyze the different ownership structure of businesses.
- To identify the role of financial institutions in entrepreneurial development.
- To comprehend the policies of government and other institutions in promoting entrepreneurship.

**COURSE OUTLINE:**

**UNIT-I**

Concept of entrepreneurship-definition-traits-types-classification of Entrepreneurs-factors influencing Entrepreneurship – Women Entrepreneurs and their challenges. Role of Government in promoting Women Entrepreneurs.

**(8 hrs)**

**UNIT-II**

Search for business idea-sources of project identification-project selection-project formulation-feasibility analysis-project report

**(15hrs)**

**UNIT-III**

Ownership structures-proprietorship, partnership and company-selection of an appropriate form of ownership structure-Formalities for setting up of unit - successful entrepreneurs-case study

**(12 hrs)**

**UNIT-IV**

Institutional finance to entrepreneurs-commercial banks-IDBI, IFCI, IIBI, SIDBI

**(10 hrs)**

**UNIT-V**

Entrepreneurial development programmes-role, relevance-role of Govt.-NGO- Govt. agencies-SIPCOT-DIC-NIESBUD-TCO-self employment programmes-SIDO-microfinance-MSME ACT-Venture Capital – meaning – Features of venture capital. Incubation centres.

**(15 hrs)**

### RECOMMENDED TEXTBOOKS:

1. C.B. Gupta & N. P. Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
2. S. S. Khanka, Entrepreneurial Development, S. Chand & Co Ltd, New Delhi.

### REFERENCE BOOKS:

1. Dr. Jayashree Suresh, Entrepreneurial Development, Margham Publication, Chennai.
2. Mukesh Gupta, Entrepreneurial Development, Raj Publishing House, (first edition) 2006, Jaipur.
3. E. D. Setty, P. Krishna Moorthy, Akamsha Publishing house, (1<sup>st</sup> edition)-2010, New Delhi.
4. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Private Ltd.
5. Peter. F. Drucker, Innovation and Entrepreneurship, Practice and Principles, Harper and Row Publishers Inc.

### JOURNALS

1. Journal of Entrepreneurship.
2. International Journal of Entrepreneurship and Innovation.

### E-LEARNING RESOURCES

1. [www.krishisnucrin.org/aebm.html](http://www.krishisnucrin.org/aebm.html)
2. [www.academic.edu/6310590/preparation\\_of\\_project\\_project\\_project\\_identification\\_and\\_formulation\\_project\\_appraisal\\_and\\_sources\\_of\\_finance](http://www.academic.edu/6310590/preparation_of_project_project_project_identification_and_formulation_project_appraisal_and_sources_of_finance)
3. <https://www.publishyourarticle.net/eng/articles2/selection-of-an-appropriate-form-of-ownership-structure-for-your-business/2773/>
4. <https://www.toppr.com/guides/business-studies/sources-of-business-finance/commercial-banks-and-financial-institutions/>
5. [www.edupristine.com/blog/venture-capital/amp](http://www.edupristine.com/blog/venture-capital/amp)

### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8 X8 marks | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

### SEMESTER III

#### ADVANCED CORPORATE ACCOUNTING AND CORPORATE FINANCE

TOTAL HOURS: 75  
CREDITS: 4

COURSE CODE: 7P18/3C/ACF  
LTP: 3/2/0

## **COURSE OBJECTIVES:**

### **To enable the students:**

- To understand the regulatory framework within which joint stock companies are formed and operated, to raise funds
- To prepare the financial statements of companies in accordance with the provisions of Companies Act 2017.
- To understand in-depth the major decision of a finance manager and evaluate the cost of capital and value of the firm.
- To gain insights on long term and short term decision making using capital budgeting techniques and working capital management principles.
- To understand the importance and relevance of dividend decision in a firm.

## **COURSE OUTLINE:**

### **UNIT I**

Issue and buy back of shares, pro rata allotment, Share forfeiture and reissue – Advanced problems.

Issue and redemption of debentures – Cum interest and ex interest quotations – Open market purchase, redemption using sinking fund - Advanced Problems.

**(12 Hrs)**

### **UNIT II**

Final Accounts of joint stock companies as per Companies Act 2017, Legal requirements – divisible profits, managerial remuneration – Adjustments including tax and dividend– Advanced problems.

**(12Hrs)**

### **UNIT III**

Nature, objectives and importance of finance function – major decisions of a finance manager – Capital structure decisions- Capitalization – Over capitalization, under capitalization, Theories of Capital Structure - Determinants of capital structure, Cost of capital – importance, measurement., Cost of Capital and value of firm,

**(16 Hrs)**

### **UNIT IV**

Capital Budgeting – Nature – Identifying relevant cash flows – Evaluation techniques- Traditional and Discounted Cash flow techniques – Project selection under capital rationing – Analysis of risk and uncertainty – Conventional and Statistical techniques to handle risk – Decision tree analysis – Sensitivity analysis – Simulation.

**(20 Hrs)**

### **UNIT V**

Dividend theories – Factors influencing dividend policy – Working capital Management – Operating cycle – Determinants and computation of working capital – Management of cash and marketable securities – Receivables Management – Inventory Management.

**(15 Hrs)**

**Theory-40%, Problems-60%**

**RECOMMENDED TEXT BOOKS:**

1. R.L.Gupta and M. Radhaswamy, Corporate Accounting, Sultan Chand and Sons.
2. T.S. Reddy and Dr. A. Murthy, Corporate Accounting, Margham Publications.

**REFERENCE BOOKS:**

1. M.C. Shukla, T.S. Grewal, S.C. Gupta, Advanced Accounts S. Chand and Company.
2. I.M.Pandey, Financial Management, Vikas Publishing House Pvt. Ltd
3. M.Y.Khan and P.K.Jain , Financial Management, Tata McGraw Hill Education.
4. Prassana Chandra, Financial Management, Tata McGraw Hill Education.
5. James.C.Vanhorne , Fundamentals of Financial Management, Financial Times Prentice Hill.

**JOURNALS:**

1. Indian Journal of Finance.
2. International Journal of Finance.
3. Journal of International Finance and Accounting.

**E-LEARNING RESOURCES:**

1. <https://www.slideshare.net/sagar>
2. <https://www.slideshare.net/ankurkunal96>
3. <https://www.slideshare.net/finance ngt-2>
4. <https://www.youtube.com/watch?v=JCKGEJIJHCY>
5. <https://www.topper.com/guides/principles>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any  |
|-----------------|----------------|------------|-------|-------|--|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 2 theory and 6 problems<br>Section B must be have 1 theory and 4 problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |  |

**SEMESTER III  
LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 7P18/3C/LSM**  
**LTP: 3/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the key concepts applied in Logistics and Supply Chain Management.
- To comprehend the significance of modern technology in Logistics and Supply Chain Management.
- To understand the basic principles of inventory management in Logistics and Supply Chain Management.
- To analyse the requirements, modes and fundamentals of transport management.
- To gain knowledge of the concepts of warehousing and distribution in Logistics and Supply Chain Management.

**COURSE OUTLINE:**

**UNIT- I**

Concepts of Logistics- Evolution- Nature and Importance- Components of Logistics Management- Competitive advantages of Logistics- Functions of logistics management- Principles- Logistics network- integrated logistics system. Supply Chain effectiveness- Outsourcing- 3PLs and 4PLs - Supply Chain relationships- Customer services- Elements of Logistics and Supply Chain Management.

**(15 Hrs)**

**UNIT- II**

Logistical Information System (LIS) – Operations – Integrated IT solution for logistics and Supply chain management – Emerging technologies in logistics and Supply Chain management. Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management

**(10 Hrs)**

**UNIT- III**

Inventory- Types of inventory- Elements of inventory costs- Role of merchandiser - Material Requirement Planning-Distribution Requirement Planning- JIT- Order Processing - Functions-Elements of order processing - Significance. Material Handling - Concept and Objectives- Principles-Equipments - Material handling considerations.

**(15 Hrs)**

**UNIT- IV**

Transportation – Position of Transportation in Logistics and Supply chain management – Selection of inland transportation mode -Road, Rail, Ocean, Air Transport- Pipeline- Elements of Transportation costs- Multi model transport – Transportation decision –pricing and rates. Containerization – CFS – ICDS — Transportation Network and Decision – Insurance Aspects of logistics. The Indian

Carriage of Goods by Sea Act, 1925 – Multi Modal Transportation of Goods Act, 1993.

(20 Hrs)

#### **UNIT-V**

Warehousing & Distribution- concept-types of warehouses- functions – Warehousing strategy- Logistics administration- Types of Logistics and Supply chain management organization (Independent, Limited internally integrated, Fully internally integrated). Performance measurements- Dimensions- Impediments to improve performance.

(15 Hrs)

#### **RECOMMENDED TEXT BOOKS:**

1. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan 2016.
2. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.

#### **REFERENCE BOOKS:**

1. Dr.L.Natrajan, Logistics and Supply Chain Management, Margham publications.
2. David Closs 'Supply Chain Logistic Management' Edition 2007.
3. Ronald H. Ballou,'Business Logistics And Supply Chain Management' Pearson Education, 2004.
4. KrishnaveniMuthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
5. Patrik Jonsson,'Logistics and Supply Chain Management Edition 2008.
6. Paul Myerson,' Lean Supply Chain and Logistic Management Edition 2012.

#### **JOURNALS:**

1. International Journal of Logistics Research and Applications.
2. International Journal of Logistics Systems and Management.
3. Humanitarian Logistics and Supply Chain.
4. Journal of Supply Chain Management and Procurement.

#### **E-LEARNING RESOURCES:**

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://xn-adwvrja.spotlightmental.com/>
4. <https://www.fcbco.com/services/warehouse-strategies>.
5. <https://cleartax.in/s/just-in-time-jit-inventory-management>
6. <https://www.ubmcw.com/tech-articles/project-management-arbitration/18931-multi-modal-transportation-system.html>.
7. <https://www.yourarticlelibrary.com/marketing/distribution-channels/order-processing-a-key-to-customer-services-and-satisfaction/29916>.

## QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

### SEMESTER III FOREIGN EXCHANGE MANAGEMENT

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 7P18/3C/FEM**  
**LTP: 3/2/0**

#### COURSE OBJECTIVES:

##### To enable the students:

- To comprehend the exchange rate theories and principles of currency valuation.
- To develop an understanding of exchange rate risks and the different types of exposure.
- To comprehend the strategies to manage foreign exchange risk using the available financial instruments – Forwards, Futures, Swaps & Options.
- To understand the export and import documentation formats.
- To become aware of the various insurance schemes and the incentives available for exporters.

#### COURSE OUTLINE:

##### UNIT I

The main theories of exchange rate behaviour. Forecasting the exchange rate movements. Different exchange rates arrangements and government intervention. Foreign exchange arithmetic – direct and indirect quota- merchant rates- interbank market – bid and offered rates- spot and forward rates- international foreign exchange markets- Nostro Account- Vostro Account Transfers- cross rate – ready rates (spot) – ready forward rates – arbitrage in markets. FEMA

**(15 Hrs)**

##### UNIT II

Financial Fragility and Systemic Risk. The main causes of financial fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980. Exchange rate risk and political risk. Identification of the different types of Exchange rate risks, transaction exposure, translation exposure and economic exposure, together with an analysis of Political Risk.

**(20 Hrs)**

##### UNIT III



Managing foreign exchange rate risk – strategies for managing the foreign exchange rate risk and instruments available – Currency Forwards, Currency options- Put option – Call Options – covering exchange risk with options. Currency futures – futures pricing and behavior, cost of carry and expectations approach. Uses of futures for hedging, Arbitrage and speculation will be illustrated with index futures. Swaps- Development of Swaps market – Characteristics and uses of swap products- Interest rate and currency swaps- Flavoured swaps. Legal and regulatory issues. Short-term Interest Rate Risk Management.

(18 Hrs)

#### **UNIT IV**

Export documentation- frame work- standardized pre-shipment. Export documents- commercial and regulatory documents- export credit instrument and procedure- letter of credit and types. Documents required for export credit- Central excise and Customs clearance of export cargo – procedure and documents. Shipment of Export cargo by sea, by air and by post- procedure and documents required for shipment of cargo – export incentives – EPCG scheme – Duty draw back – Documents required for export incentives.

(12 Hrs)

#### **UNIT V**

Import procedures and documentation- Cargo Insurance- Marine Insurance. Services of Export Credit and Guarantee Corporation.

(10 Hrs)

#### **RECOMMENDED TEXT BOOKS:**

1. C.Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons.
2. D.C.Kapoor, Export Management, Vikas Publishing House.

#### **REFERENCE BOOKS:**

1. Francis Cherulinam, "International Trade and Export Management' Himalaya Publications.
2. Tianwah, Goh, "Export-Import Procedures and Documentation How to start, Finance and manage your own import-export (revised edition); 1990
3. Nabhi, "New Import Exports Policy and Handbook of Procedure, Oscar Publications.
4. Risk Management, Indian Institute of Banking and Finance, Macmillan.
5. A.V.Rajwade, Foreign Exchange International Finance Risk Management, (5<sup>th</sup> Edition).

#### **JOURNALS:**

1. Stock and Forex Trading Journal
2. Journal of World Economic Research
3. Journal of Multinational Financial Management
4. Journal of International Money and Finance.

#### **E-LEARNING RESOURCES:**

1. <https://courses.lumenlearning.com/boundless-economics/chapter/exchange-rates/>
2. <http://www.oxfordeconomics.com/Media/Default/About%20Us/Brochures%20-%20A4/Economic%20and%20Political%20Risk%20Evaluator.pptx>
3. <https://www.lariba.com/sitephp/pdf/Malaysia%20-%20GOLD%20-%20Hedging%20With%20Dinar.pdf>
4. <https://www.indiantradeportal.in/>
5. <https://commerce.gov.in/InnerContent.aspx?Id=228>

### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

### SEMESTER – III

#### DIRECT TAX MANAGEMENT – I

**TOTAL HOURS: 75**

**COURSE CODE: 7P18/3C/DT1**

**CREDITS : 4**

**L/T/P: 3/ 2/ 0**

#### COURSE OBJECTIVES:

**To enable the students:**

- To understand the basic concepts of Income Tax and Tax Planning.
- To develop an understanding of computation of Income under the Head Salaries.
- To learn the provisions relating to House Property Income and the relevant exemptions and deductions.
- To comprehend computation of profits earned from a business carried on or the Income earned from the practice of a profession by an individual taking into account permissible deductions and disallowances.
- To gain knowledge on computation of capital gains and the tax planning provisions relevant to salaries, house property, profit and gains, capital gains.

#### COURSE OUTLINE:

##### UNIT I

Fundamental concepts–Definition–Meaning and scope of income–Residential status–Incidence of Tax –Meaning of Tax planning (10 hrs)

##### UNIT II

Income from Salaries – scope –allowance- Valuation of perquisites – Relevant deductions and exemptions **(20 hrs)**

### **UNIT III**

Income from House Property – Computation of annual value – Relevant deductions and exemptions **(9 hrs)**

### **UNIT IV**

Income from Business or Profession-admissible deductions-deemed income-valuation of stock **(18 hrs)**

### **UNIT V**

Capital Gains Long & short term-computation – exemption Tax planning considerations in relation to salaries, house property, business incomes & capital gains - ICDS **(18 hrs)**

#### **70% Problems & 30% Theory**

#### **RECOMMENDED TEXTBOOKS:**

1. Dr. Vinod K. Singhanian & Dr. Monica Singhanian, Students' Guide to Income Tax including GST, Taxmann Publications Pvt.Ltd. New Delhi.
2. Dr. H.C. Mehrotra & Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication, Agra, 60<sup>st</sup> edition 2019.
3. T,S Reddy &Y.Hari Prasad Reddy – Income Tax Theory , Law & Practice , Margham Publications 17<sup>th</sup> edition 2018.
4. A. Murthy – Income Tax Theory , Law & Practice , Vijay Nicole Imprints Pvt Ltd 7<sup>th</sup> edition 2019.

#### **REFERENCE TEXTBOOKS:**

1. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Direct Tax Law and Practice, Taxmann Publications Pvt.Ltd. New Delhi (Professional Edition) 2019.
2. V.P Gaur, D.B Narang, Poja Gaur & Rajeev Puri, Income Tax Law and Practice, Kalyani Publication, Kolkata 2019.
3. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Direct Tax Law and Practice – with special reference to Tax Planning 62<sup>nd</sup> edition 2019.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 17<sup>th</sup> edition 2019.
5. T.N.Manoharan & G.R.Hari, Students Handbook on Taxation, Snow White Publications 2019.
6. Pradeep.S.Shah , Rajesh S.Kadokia – Taxmann Publications Pvt Ltd , Income Tax Act 1961.
7. B.B.Lal and N.Vashishtt, Direct Taxes, Income Taxes, Wealth Tax and Tax Planning.Konark Publishers Pvt. Ltd. New Delhi.

## JOURNALS:

1. International Journal of Accounting Taxation
2. World Tax Journal
3. National Tax Journal- Econ Papers
4. Journal of International Accounting, Auditing & Taxation.
5. Indian Journal of Tax Law
6. Tax Law Review

## E-LEARNING RESOURCES

1. [www.incometaxindianefilling.gov.in](http://www.incometaxindianefilling.gov.in)
2. [www.indiataxes.com](http://www.indiataxes.com)
3. [www.investopedia.com](http://www.investopedia.com)
4. [www.taxguru.in](http://www.taxguru.in)
5. [www.indiafilings.in](http://www.indiafilings.in)
6. [www.incometaxmanagement.co](http://www.incometaxmanagement.co)

## QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any   |
|-----------------|----------------|------------|-------|-------|---|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 2 theory and 6 problems Section B must be have 1 theory and 4 problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |   |

## SEMESTER III TOTAL QUALITY MANAGEMENT

**TOTAL HOURS: 60**  
**CREDITS: 3**

**COURSE CODE : 7P18/3E3/TQM**  
**LTP : 2/2/0**

## COURSE OBJECTIVES:

### To enable the students:

- To understand the concepts and principles of TQM.
- To comprehend the importance of quality planning and leadership.
- To apply various elements of TQM process.
- To gain knowledge on the different TQM tools.
- To apply the concepts of quality management system.

## COURSE OUTLINE:

### UNIT I

TQM – definition- concepts- principles-dimensions -essentials – benefits & barriers- Quality Costs- types of quality costs - TQM Philosophies-Deming-Crosby-Juran-Taguchi.

(12 Hrs)

## **UNIT II**

Strategic Planning – Steps involved in strategic planning- Leadership - Requirements for effective leadership – Developing Quality culture.

(12 Hrs)

## **UNIT III**

Employee involvement – Teams, characteristics - recognition and rewards. Self managing teams. Quality circles – Continuous Process Improvement – Kaizen- 5W's and 2 H approach- PDCA.

(12 Hrs)

## **UNIT IV**

TQM Quality tools - New seven management TQM tools –Six sigma- Bench marking – TPM - Quality function deployment- TAGUCHI quality loss function – Failure Mode Effect Analysis (FMEA)- Just in time – Business Process Re-engineering.

(12 Hrs)

## **UNIT V**

Quality- ISO 9000 –ISO 14000 – organizational evaluation standards – product evaluation standards – ISO 14001 concepts – Requirements- Latest ISO series (case study discussion in class)

(12 Hrs)

### **RECOMMENDED TEXT BOOKS:**

1. Dr.Maran.K, Dr.Raja.K and Praveen Kumar.T: Total Quality Management, Eswar Press, Ed.2014.
2. P.Saravanel, S.Balakumar - Margham Publications, 2010.

### **REFERENCE BOOKS:**

1. V. Jayakumar, Total Quality Management, Lakshmi Publications, edition 2010.
2. K. Sridhar Bhatt, Total Quality Management, Himalaya Publishing House.
3. John S.Oakland, Total Quality Management Text and Cases, Butterworth-Heine Mann USA 3<sup>rd</sup> edition 2003.
4. P.L.Jain, Tata Mc.Graw, Total Quality Management, Hill Publishing Company Ltd, New Delhi,2001.
5. Dare.H.Besterfield, Total Quality Management, Pearsons's Education, 2003.
6. Mary Besterfield-Scare, Total Quality Management, Prentice Hau of India Pvt. Ltd, New Delhi,2005.

### **JOURNALS:**

1. National-TQM Journal- Emerald Insight.

2. TQM Journal-Scl Mango.
3. Total Quality Management of Business Excellence Journal.
4. The Total Quality Management Journal.

**E-LEARNING RESOURCES:**

1. <https://www.bizmanualz.com/improve-quality/who-are-the-top-quality-gurus.html>
2. <http://www.yourarticlelibrary.com/leadership/leadership-characteristics-principles-types-and-issues-regarding-leadership/5375>
3. [www.scribd.com/document/128335584/tqm-with-qualitycircleandquality/assurance](http://www.scribd.com/document/128335584/tqm-with-qualitycircleandquality/assurance).
4. [www.researchgate.net/publication/239433605/sixsigmaandtotalqualitymanagement-tqmsimilarities-differencesandrelationship](http://www.researchgate.net/publication/239433605/sixsigmaandtotalqualitymanagement-tqmsimilarities-differencesandrelationship)
5. [www.qualitymanagementsystem.com/what-is-iso](http://www.qualitymanagementsystem.com/what-is-iso)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER III**

**HUMAN RELATIONS**

**TOTAL HOURS: 60**  
**CREDITS : 4**

**COURSE CODE: 7P18/4C/HRS**  
**LTP : 2/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the concept of Human Relations.
- To learn the behavioural aspects of individuals and groups.

- To gain knowledge on motivation theories and Incentives.
- To learn the fundamentals of various leadership styles and qualities of a Leader.
- To understand the management of conflicts and changes.

## **COURSE OUTLINE:**

### **UNIT 1**

Nature of Human Relations – Meaning of Human Relations – Human Relations Vs Human Resources -- Behavioural Research in HR — Emerging challenges at Work Place, Human Relations in Global Business. **(12 Hrs)**

### **UNIT II**

Social System: Individual Behaviour – Personality, Perception, Group Behaviour – Characteristics & Stages of Group Development, Informal Group – Nature & benefits. **(15Hrs)**

### **UNIT III**

Motivation- Meaning, Theories-Maslow & Herzberg, Incentives (Financial & Non Financial) & Rewards. **(12 Hrs)**

### **UNIT IV**

Fundamentals of Leadership – Nature, Styles of Leadership, Leader Vs Manager, Qualities of a Leader . **(9 Hrs)**

### **UNIT V**

Managing Conflicts & Change – Nature & Process, Management of Conflicts, Nature & Management of Change – Effective use of interventions. **(12 Hrs)**

## **RECOMMENDED TEXT BOOKS:**

1. Modern Human Resource Management - Dr. C.B.Gupta
2. Human resource Management - T.N. Chhabara, Monica S.Chhabara
3. Human Resource Management – Dr. J. Jayasankar (Margham Publication)
4. Human Resource Management – V.S.P Rao Edition 2016

## **REFERENCE BOOKS:**

1. Human Resource Development – Jon M. Werner and Randy L. Desimone
2. Human Resource Management (CAIIB 2010) by IIBF (Indian Institute of Banking and Finance)
3. Human Resource Development by Mankin
4. Human Resource Development by V.S.P. Rao 2016 Edition
5. Human Resource Development by Gary Denler Publisher Pearson

**JOURNALS:**

1. Indian Journal of Human Relations.
2. SAGE publishing Journal of Organization studies (Human Relation).

**E-LEARNING RESOURCES:**

1. <http://www.yourarticlelibrary.com/human-resources/human-relations-concept-nature-and-factors-affecting-human-relations/32395>
2. <http://practical-management.com/Organization-Development/Individual-Behavior-in-Organization.html>
3. <https://smallbusiness.chron.com/organizational-behavior-perceptions-attributes-10835.html>
4. <http://www.analytictech.com/mb021/motivation.htm>
5. <https://www.projectmanager.com/training/top-5-leadership-theories>
6. <https://www.hrpersonality.com/resources/conflict-management-techniques>

**QUESTION PAPER PATTERN-PG\***

| <b>Knowledge Level</b> | <b>Section</b>        | <b>Word Limit</b> | <b>Marks</b> | <b>Total</b> | <b>Special Instructions if any</b> |
|------------------------|-----------------------|-------------------|--------------|--------------|------------------------------------|
| <b>K3</b>              | <b>A-5/8X8 marks</b>  | <b>500</b>        | <b>40</b>    | <b>100</b>   |                                    |
| <b>K4,K5</b>           | <b>B-3/5x20 marks</b> | <b>1500</b>       | <b>60</b>    |              |                                    |

**SEMESTER III****TEACHING METHODS & PRACTICES**



**TOTAL HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: 7P18/3S/TMP**  
**LTP: 1/0/1**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the teaching and teaching aids.
- To develop effective teaching skills and understand the concepts of educational psychology & intelligence along with the models of learning and critical thinking.
- To comprehend the different methods of teaching.

**COURSE OUTLINE:**

**UNIT I**

Objectives of teaching – Teaching Aids – Types of Teaching Aids – Importance of Teaching Aids in Teaching.

**(2 hrs)**

**UNIT II**

Skills of teaching- enactive skills, iconic skills and symbolic skills- visual, auditory. Educational psychology-importance of educational psychology for teachers- concepts of intelligences- learning-nature-factors affecting learning- models of learning – Higher Order Learning - critical thinking.

**(5 hrs)**

**UNIT III**

Classroom methods of teaching-classroom management –lecture method-discussion method- demonstration method- problem method-assignment method – Case study Method.

**(3 hrs)**

**PART II –TEACHING PRACTICE**

**(20 hrs)**

1. 6 hours of teaching assignments for Undergraduate students shall be under taken by each student during the months of August – September
2. Each student shall be under the supervision of a faculty mentor / guide.
3. The 30 hours may be distributed among 3 or 4 subjects, which shall be a combination of theory and problem based paper
4. A structured plan stating the topic, objective, methodology, evaluation shall be prepared in advance by the student for each class session and submitted to the faculty mentor/ guide
5. Faculty guides shall maintain an assessment register for each student and record assessment for each session on the given parameters.

**RECOMMENDED TEXTBOOKS:**

1. Bhatia, H.R (2007), Textbook of Educational Psychology, The McMillan Company of India Ltd. New Delhi.

**REFERENCE BOOKS:**

1. Aggrawal, J.C (2008) Essential Educational Psychology, Vikas Publishing House Pvt. Ltd., New Delhi
2. Bruner, J.S (2008). Towards a theory of Instruction. Cambridge MA: The Belnap Press of Harvard University Press.

**JOURNALS:**

1. Journal of Indian Education
2. Journal of Education Chronicle
3. Journal of International Education Research

**E-LEARNING RESOURCES:**

1. [www.teachervisison.com](http://www.teachervisison.com)
2. [www.IASCE.com](http://www.IASCE.com)
3. [www.indianeducationmethods.com](http://www.indianeducationmethods.com)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section         | Word Limit | Marks  | Total | Special Instructions if any  |
|-----------------|-----------------|------------|--------|-------|--|
|                 | A-10/12X3 marks | 100        | 30+20* | 50    | *20 Marks are allocated for teaching assignment by the faculty handling the subject. |

**SEMESTER - IV  
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**TOTAL HOURS: 90  
CREDITS: 4**

**COURSE CODE: 7P18/4C/SPM  
LTP: 3/3/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the financial environment within which the firm operates.

- To understand the methods of valuation of shares and bonds.
- To gain knowledge on economic, industry and company analysis for forecasting stock performances.
- To comprehend marketing efficiency and understand the concept of behavioural finance.
- To select, construct and evaluate a portfolio.

## **COURSE OUTLINE:**

### **UNIT I**

Investments – definitions, Investment alternatives, factors determining investments, sources of information for investments, speculation, security markets and their functions - Institutional investors.

**(15 hrs)**

### **UNIT II**

Valuation of securities – valuation of shares, valuation of bonds.

**(20 hrs)**

### **UNIT III**

Fundamental Analysis – Economic Analysis, Industry analysis and Company analysis. Technical Analysis – market indicators, forecasting stock performance.

**(15 hrs)**

### **UNIT IV**

Efficient Market Hypothesis – levels of efficiency – Pitfalls of EMH – Emergence of Behavioural Finance – Heuristics in investment decisions.

**(15hrs)**

### **UNIT V**

Portfolio selection and Management – risk and return in a portfolio sense- Portfolio Theory – meaning and objectives, Traditional and Modern Portfolio Theories, Markowitz Approach, Sharpe’s single index model- CAPM and Arbitrage Pricing - Portfolio Evaluation – Active and Passive strategies.

**(25 hrs)**

**80% Theory and 20% Problems**

## **RECOMMENDED TEXT BOOKS:**

1. Security Analysis and Portfolio Management, second Edition, by M.Ranganathan/ R.Madhumathi (Pearson)
2. V.K. Bhalla, Investment Management, S. Chand, 10<sup>th</sup> Revised Edition

## **REFERENCE BOOKS:**

1. Prasanna Chandra, “Investment analysis and Portfolio management”, New Delhi, The McGraw Hill Company Ltd., 6<sup>th</sup> Edition, year 2006

2. V.K. Bhalla, “Portfolio Analysis and Management”, New Delhi, Sultan Chand and Sons Publication, 9<sup>th</sup> Edition, year 2002
3. Panithavathy Pandian, ” Securities Analysis and Portfolio Management”, New –Delhi.
4. Dr. R.P. Rustagi, “Investment Analysis and Portfolio Management”, Sultanchand & Son, 4<sup>th</sup> Edition.
5. Gnanasekaran.E, 2009, “Securities Analysis and Portfolio Management”, 1<sup>st</sup> Edition, Lakshmi Publications.

**JOURNALS:**

1. International Journal of Portfolio Analysis and Management.
2. Journal on Financial Investment Analysis.

**E-LEARNING RESOURCES:**

1. [www.shodhganga.inflibnet.ac.in](http://www.shodhganga.inflibnet.ac.in)
2. [www.civilserviceindia.com](http://www.civilserviceindia.com)
3. [www.nseindia.com](http://www.nseindia.com)
4. [www.hss.altech.edu](http://www.hss.altech.edu)
5. [www.onlineliabrary.wiley.co](http://www.onlineliabrary.wiley.co)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section               | Word Limit  | Marks     | Total      | Special Instructions if any  |
|-----------------|-----------------------|-------------|-----------|------------|--|
| <b>K3</b>       | <b>A-5/8X8 marks</b>  | <b>500</b>  | <b>40</b> | <b>100</b> | Section A must be have 6 theory and 2 problems<br>Section B must be have 4 theory and 1 problem. |
| <b>K4,K5</b>    | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> |            |  |

## ACCOUNTING FOR MERGERS AND SPECIAL ACCOUNTS

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: 7P18/4C/AMS**  
**LTP : 3/3/0**

### **COURSE OBJECTIVES:**

#### **To enable the students:**

- To understand accounting practices of specialised companies such as banking and insurance companies.
- To learn the principles relating to accounting for mergers and acquisitions.
- To understand the accounting procedure followed in preparation of accounts by Holding Companies.
- To comprehend selected Accounting Standards.
- To understand the need for valuation of human resources and accounting for social responsibilities by companies.

### **COURSE OUTLINE**

#### **UNIT I**

Accounting for mergers as per AS 14 – pooling of interest and purchase – intercompany owings – intercompany holdings.

**(22 hrs)**

#### **UNIT II**

Holding Company Accounts- Consolidated final statements of holding and subsidiary companies including cross holdings as per AS 21

**(22 hrs)**

#### **UNIT III**

Banking companies – classification of loans and advances – preparation of P&L A/c and Balance Sheet

**(14 hrs)**

#### **UNIT IV**

Insurance companies – life insurance – general insurance (fire, marine and miscellaneous), preparation of revenue account and balance sheet as per IRDA.

**(12 hrs)**

#### **UNIT V**

Accounting standards – AS 1,11,18,19 and corresponding IND AS- Social responsibility accounting – human resource accounting.

**(20hrs)**

**Problems 80% Theory 20%**

### **RECOMMENDED TEXT BOOKS**

1. S.P.Jain and K.L.Narang, Corporate Accounting, KalyaniPublishers,N.D. 8<sup>th</sup> edition.
2. R.L.Gupta and M.Radhaswamy,Advanced Accounting, Sultan Chand & Sons, New Delhi. (First edition in 1980).

### REFERENCE BOOKS

1. S.N.Maheswari, Advanced Accounting,Sultan Chand &Sons,New Delhi.(7<sup>th</sup> edition)
2. M.C.Shukla&T.S.Grewal,Advanced Accounting, S.Chand&Sons.Ltd,New Delhi.(11<sup>th</sup> edition)
3. Financial Reporting M.P.Vijayakumar Vol I & II.
4. Corporate accounting T.S.Reddy&A.Murthy 2011.
5. Corporate accounting NirmalGupta,ChhavisharmaAne Books Pvt Ltd.(2<sup>nd</sup> edition).

### JOURNALS:

1. Indian Journal of Finance.
2. Journal of International Finance and Accounting.

### E-LEARNING RESOURCES

1. [your article library.com/accounting/amalgamation/amalgamation-ofocompanies-accounting-treatment/57233](http://yourarticlelibrary.com/accounting/amalgamation/amalgamation-ofocompanies-accounting-treatment/57233)
2. [Slideshare.net/divinvarghese/holding-company-and-consolidated-balancesheet-presentation](http://slideshare.net/divinvarghese/holding-company-and-consolidated-balancesheet-presentation).
3. [Slideshare.net/debchat123/accounts-of-banking-companies](http://slideshare.net/debchat123/accounts-of-banking-companies)
4. [Accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117](http://Accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117)
5. [Cleartax.in/s/accounting-standards](http://Cleartax.in/s/accounting-standards).

### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section               | Word Limit  | Marks     | Total      | Special Instructions if any   |
|-----------------|-----------------------|-------------|-----------|------------|---|
| <b>K3</b>       | <b>A-5/8X8 marks</b>  | <b>500</b>  | <b>40</b> | <b>100</b> | Section A must be have 1 theory and 7 problems<br>Section B must be have 1 theory and 4problems |
| <b>K4,K5</b>    | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> |            |   |

**SEMESTER – IV**  
**DIRECT TAX MANAGEMENT – II**

**TOTAL HOURS: 90**  
**CREDITS : 4**

**COURSE CODE: 7P18/4C/DT2**  
**LTP: 3/3/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the provisions relating to the income from other sources, Clubbing and Aggregation of Income and Tax Planning.
- To gain knowledge on the Law relating to permissible deductions and computation of tax liability of an individual under the Income Tax Act.
- To compute total income and tax liability of firms and companies and to understand the difference between tax evasion, tax avoidance and tax planning. To enable one to get an overview of Black Money Law in India.
- To comprehend provisions relating to Tax Deducted at Source, Advance Tax and Refund of taxes as well as different types of assessment and the procedure for filing return of income.
- To develop an understanding of Double Taxation Relief, DTAA and provisions relating to International Tax and taxation of Non Resident Indians.

**COURSE OUTLINE:**

**UNIT I**

Residuary Income – Clubbing of income – Set off and carry forward of losses – tax planning considerations. **(20 Hrs)**

**UNIT II**

Deductions from gross total income – Assessment of Income and Tax Planning for individuals. **(20 Hrs)**

**UNIT III**

Assessment of total income of firms and companies- Tax evasion and Tax avoidance  
Tax planning for firms companies and new businesses. - , Introduction to Black  
Money Law. **(20 Hrs)**

**UNIT IV**

Returns of income – Procedure for assessment – Types of Assessment – Deduction of Tax at source – Tax collected at source- Advance payment of tax – refund of taxes  
(15 Hrs)

#### **UNIT V**

International Taxation – double taxation relief – bilateral relief – unilateral relief – DTAA (Double Taxation Avoidance Agreements) – GAAR - Special provisions relating to Avoidance of Tax – transfer pricing – Taxation of Non – Residents - POEM  
(15 Hrs)

**70% Problems & 30% Theory**

#### **RECOMMENDED TEXTBOOKS:**

1. Dr. Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax including GST, Taxmann Publications Pvt.Ltd. New Delhi.
2. Dr. H.C. Mehrotra & Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication, Agra, 60<sup>st</sup> edition 2019.
3. T,S Reddy &Y.Hari Prasad Reddy – Income Tax Theory , Law & Practice , Margham Publications 17<sup>th</sup> edition 2018.
4. A. Murthy – Income Tax Theory , Law & Practice , Vijay Nicole Imprints Pvt Ltd 7<sup>th</sup> edition 2019.

#### **REFERENCE TEXTBOOKS:**

1. Dr. Vinod K. Singhania & Dr. Kapil Singhania, Direct Tax Law and Practice, Taxmann Publications Pvt.Ltd. New Delhi (Professional Edition) 2019.
2. V.P Gaur, D.B Narang, Poja Gaur & Rajeev Puri, Income Tax Law and Practice, Kalyani Publication, Kolkata 2019.
3. Dr. Vinod K. Singhania & Dr. Kapil Singhania Direct Tax Law and Practice – with special reference to Tax Planning 62<sup>nd</sup> edition 2019.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 17<sup>th</sup> edition 2019.
5. T.N.Manoharan & G.R.Hari, Students Handbook on Taxation, Snow White Publications 2019.
6. Pradeep.S.Shah , Rajesh S.Kadokia – Taxmann Publications Pvt Ltd , Income Tax Act 1961.
7. B.B.Lal and N.Vashishtt, Direct Taxes, Income Taxes, Wealth Tax and Tax Planning.Konark Publishers Pvt. Ltd. New Delhi.

#### **JOURNALS:**

1. International Journal of Accounting Taxation



2. World Tax Journal
3. National Tax Journal- Econ Papers
4. Journal of International Accounting, Auditing & Taxation.
5. Indian Journal of Tax Law
6. Tax Law Review

### **E-LEARNING RESOURCES**

1. [www.incometaxindianefiling.gov.in](http://www.incometaxindianefiling.gov.in)
2. [www.indiataxes.com](http://www.indiataxes.com)
3. [www.investopedia.com](http://www.investopedia.com)
4. [www.taxguru.in](http://www.taxguru.in)
5. [www.indiafilings.in](http://www.indiafilings.in)
6. [www.incometaxmanagement.com](http://www.incometaxmanagement.com)
7. **www.saraltaxoffice.com**
8. [www.allidiantaxes.com](http://www.allidiantaxes.com)
9. [www.taxmann.com](http://www.taxmann.com)
10. [www.finance.indiamart.com](http://www.finance.indiamart.com)
11. [www.studycafe.in](http://www.studycafe.in)
12. [www.coverfox.com](http://www.coverfox.com)
13. [www.cleartax.in](http://www.cleartax.in)

### **QUESTION PAPER PATTERN-PG\***

| <b>Knowledge Level</b> | <b>Section</b>        | <b>Word Limit</b> | <b>Marks</b> | <b>Total</b> | <b>Special Instructions if any</b>   |
|------------------------|-----------------------|-------------------|--------------|--------------|--|
| <b>K3</b>              | <b>A-5/8X8 marks</b>  | <b>500</b>        | <b>40</b>    | <b>100</b>   | Section A must be have 2 theory and 6 problems<br>Section B must be have 1 theory and 4 problems |
| <b>K4,K5</b>           | <b>B-3/5x20 marks</b> | <b>1500</b>       | <b>60</b>    |              |  |

**SEMESTER-IV**  
**PROJECT WORK**

**TOTAL HOURS: 75**  
**CREDITS: 3**

**COURSE CODE: 7P18/4E5 /PRW**

**PROJECT**

|  |   |                                  |
|--|---|----------------------------------|
| Internal Valuation                           |   | - 40 marks                       |
| Dessertaion (Internal & External) - 50 marks | } | (reduced to 60 marks) – 60 marks |
| Viva –Voce (Internal & External) - 50 marks  |   |                                  |

**Total**

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**100 marks**  
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## **SEMESTER IV**

### **CUSTOMER RELATIONSHIP MANAGEMENT**

**Elective: 4**  
**Teaching Hours: 75**

**Course Code: 7P18/4E4/CRM**  
**Credits: 3**  
**LTP: 2/3/0**

#### **OBJECTIVES**

- To provide an understanding of concepts of CRM.
- To impart knowledge on CRM techniques

#### **UNIT I**

Introduction- Overview of CRM – Concepts - Objectives – Advantages – types of CRM programs – principles of CRM – Relationship marketing.  
**(13 Hrs)**

#### **UNIT II**

Strategies – customer acquisition – customer retention – customer loyalty – degree of loyalty - loyalty economics-Customer Grid.  
**(18 Hrs)**

#### **UNIT III**

Relationship drivers – emotion- risk- commitment – perceived need for closeness- partnership – customer – internal business – suppliers and external partnership.  
**(13 Hrs)**

#### **UNIT IV**

Analyzing profitability of customer- elements – customer product profitability – value chain- value profit chain- customer defections.  
**(18 Hrs)**

#### **UNIT V**

Technology- Information Technology and web based technology in CRM. Customer Protection Act  
**(13 Hrs)**

#### **SUGGESTED READINGS**

1. Gosney.John W Boem Thomas: CRM Essentials, Prentice Hall

2. Alok Kumar, Customer Relationship Management, Biztantra Publications
3. S.Shajehan, Relationship Marketing, Text and Cases, Tata McGraw Hill
4. Dr.Sheela Rani, Customer Relationship Management – Margham Publications.

## **JOURNALS**

1. International Journal of Electronic Customer Relationship Management.
2. International Journal of Customer Relationship Marketing

## **E-RESOURCES**

1. [www.sugarcrm.com](http://www.sugarcrm.com)
2. [www.sagecrm.com](http://www.sagecrm.com)
3. [www.searchcrm.techtarget.com](http://www.searchcrm.techtarget.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 = 40 marks)**

8 questions. One question from each unit and not more than 2 questions from a unit.

### **SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

5 questions. One question from each unit.

## **SEMESTER-IV**

### **ENHANCEMENT OF EMPLOYABILITY SKILLS**

**TOTAL HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: 7P18/4S/EES**  
**LTP: 1/0/1**

#### **COURSE OBJECTIVES:**

##### **To enable the students:**

- To acquire the quantitative and reasoning skills and prepare them for competitive examinations.
- To develop communication and comprehensive skills.
- To gain knowledge about the current affairs and basis of computers.

#### **COURSE OUTLINE:**

##### **UNIT I**

Reasoning – Verbal Reasoning – Logical Sequence of words – Blood Relation Test – Venn Diagram – Non Verbal Reasoning – Image Analysis – Pattern Completion – Cubes and Dices. Quantitative Aptitude – Time and Distance – Profit and Loss – Simple and Compound Interest – Data Interpretation - Average – Percentages – Simplification – Ratios and Proportions.

**(10 hrs)**

##### **UNIT II**

English language – Correlations – Sentence Rearrangements – Comprehension – Synonyms – Antonyms – Idioms - Phrases.

**(10 hrs)**

##### **UNIT III**

General Awareness – Current Affairs in sports – Education – Politics. Computer – Basic functionalities of Computer.

(10 hrs)

**RECOMMENDED TEXTBOOKS:**

Competitive Examination Books Published by:

1. The Chennai School of Banking and Management
2. TIME Institute.

**REFERENCE BOOKS:**

1. Quantative Approaches by for competitive examination CR.S.Agarwal
2. Fastract objective Arthmetic by Rajeshverma

**JOURNALS:**

1. Journal of Indian Education
2. Journal of Education Chronicle

**E- LEARNING RESOURCES:**

1. [www.psscive.ac.in](http://www.psscive.ac.in)>ncert-bwks employability skills
2. [www.general knowledge to day.com](http://www.generalknowledge.to/day.com)
3. [www.affairscoud.com](http://www.affairscoud.com)>handnotes and pdf download
4. [www.indiabix.com](http://www.indiabix.com)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section    | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|------------|------------|-------|-------|-----------------------------|
|                 | 25x2 marks | 50         | 50    | 50    | No continuous assessment    |
|                 |            |            |       |       |                             |

**M.Com 2019-20**

**SEMESTER - I  
ORGANISATIONAL BEHAVIOUR**

**TOTAL HOURS: 90  
CREDITS: 4**

**COURSE CODE: 7P18/1C/ORB  
LTP: 3/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the models of OB and an individual's perspective of organizational Behaviour.
- To comprehend the various theories of motivation.
- To analyse different leadership theories and styles.
- To become aware of stress and burnout at workplace.

- To gain an in-depth knowledge on change management and organisational development.

## **COURSE OUTLINE:**

### **Unit I**

Introduction to Organizational Behaviour – OB Models - challenges facing management – Perception – Personality - Attitudes – Values - Learning.- Organizational Learning

**(20 hrs)**

### **Unit II**

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter & Lawler) – Job Satisfaction

**(15hrs)**

### **Unit III**

Leadership Theories – Traditional (Trait, group and exchange, contingency, path goal), Modern Theories (Charismatic, transformational, Social Learning) – Styles (Blake and Mouton, Hersey & Blanchard, Likert's four systems of management), Organizational Climate and Culture.

**(20 hrs)**

### **Unit IV**

Stress and Burnout at work place– sources, effects and coping strategies; Employee Counselling; Organizational Conflicts – Process, Levels, Conflict management. Negotiation – types and process.

**(20 hrs)**

### **Unit V**

Organizational Change & Change Management. Organizational Development – Meaning, Models & Interventions.

**(15 hrs)**

## **RECOMMENDED TEXT BOOKS:**

3. S.S. Khanka, Organizational Behaviour, S.Chand& Co. Ltd
4. Fred Luthans, Organizational Behaviour, Tata McGraw Hill - 10<sup>th</sup> Edition

## **REFERENCE BOOKS:**

7. Hellriegel Slocum & Woodman, Organizational Behaviour – West Publishing Co 7<sup>th</sup> Edition 1995
8. K. Aswathappa, Organizational Behaviour, Himalaya Publishing House
9. P.C. Tripathi, Human Resource Development, Sultan Chand & Sons, New Delhi
10. Organizational Behaviour by John R., Schermerhorn, Jr, James G.Hunt, Richard N.Osborn Published by John Wiley & Sons 10<sup>th</sup> Edition

11. Organisational Behaviour by N.K. Jain – Atlantic Publishers 7 Distributions.
12. Stephen P Robbins, Organisational Behaviour, Englewood Cliffs  
N.J.Prentice Hall 14<sup>th</sup> Edition

**JOURNALS:**

5. Journal of Organisational Behaviour
6. Journal of Organisational Behaviour of Management
7. International Journal of Organisationl Theory &Behaviour by Emerald
8. Journal of Organisation & Behaviour by Wiley

**E- LEARNING RESOURCES:**

- 1) <http://www.nwlink.com/~donclark/leader/leadob.html>
- 2) [https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023\\_Psychology/030300.scorml](https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorml)
- 3) <https://www.leadership-central.com/leadership-theories.html>
- 4) <http://ijecm.co.uk/wp-content/uploads/2015/06/3659.pdf>
- 5) <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section               | Word Limit  | Marks     | Total      | Special Instructions if any |
|-----------------|-----------------------|-------------|-----------|------------|-----------------------------|
| <b>K3</b>       | <b>A-5/8 x8 marks</b> | <b>500</b>  | <b>40</b> | <b>100</b> |                             |
| <b>K4,K5</b>    | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> |            |                             |

**SEMESTER I**

**BUSINESS ENVIRONMENT**

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: 7P18/1C/BET**  
**L T P: 3/3/0**

**COURSE OBJECTIVES:**  
**To enable the students:**

- To understand the relationship between environment and business.



- To apply the various organizational techniques for analysing the business environment
- To understand the significance of globalisation with respect to MNC & FDI and also help to recall the regulations relating to FEMA.
- To understand the legality relating to intellectual property rights as well as agreement and current issues pertaining to WTO, TRIMS and TRIPS.
- To understand the role of CSR, governance and ethical issues of the business towards the society.

## **COURSE OUTLINE:**

### **UNIT I**

Dimensions of Business Environment – Economic, Political, Cultural, Social, Legal, Governmental, Technological, Natural Environment – Environmental Analysis-Need, Importance, Approaches - ETOP and Forecasting techniques.

**(20 hrs)**

### **UNIT II**

Organizational Analysis – Need, Approaches-SAP, SWOT Analysis, Porter’s Model, 7 ‘S’ Framework.

**(15 hrs)**

### **UNIT III**

Global Environment –Globalization-Rationale, Significance, Strategies for Globalization, MNCs, FDI in India, FEMA Regulations pertaining to FDI.

**(15hrs)**

### **UNIT IV**

Intellectual Property Rights - Concepts, Features and types, requisites for registration of Patents and Trademarks, Implications to India. Agreements and Current Issues - WTO, TRIMS and TRIPS.

**(25hrs)**

### **UNIT V**

Social Environment - Business and Society, Corporate Social Responsibility as per Companies (Amendment) Act 2017 – Applicability, Policies and activities under CSR, Corporate Governance, Ethical issues in Business.

**(15hrs)**

## **RECOMMENDED TEXT BOOKS:**

3. Francis Cherunilam, Business Environment , Himalaya Publishing House, New Delhi
4. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai

**REFERENCE BOOKS:**

6. V.P. Michael, Business Policy and Environment , S.Chand& Co. New Delhi
7. Raj Agarwal, Business Environment , Excel Books, New Delhi
8. Business Environment by C.B.Gupta – Margham Publications
9. Business Policy & Strategic Management by Azhar Kazmi, McGraw Hill Publishing.
10. Business Environment Policy & Strategic Management by Sankaran- Margham Publications

**JOURNALS:**

3. International Journal of Business Environment
4. Environmental Business Journal

**E-LEARNING RESOURCES:**

6. <http://www.yourarticlelibrary.com/environment/environmental-forecasting-methods-techniques-and-other-details/23558>
7. <https://youtu.be/yGceFEDMteM>
8. <https://dor.gov.in/sites/default/files/Foreign%20Exchange%20Management%20Act%201999.pdf>
9. <https://www.businessdictionary.com/definition/intellectual-property-rights.html>
10. <https://smallbiztrends.com/2017/04/csr.marketing.html>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8 X8 marks | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER I****SERVICES MARKETING****TOTAL HOURS: 90****CREDITS: 4****COURSE CODE: 7P18/1C/SMG****L T P: 3/3/0****COURSE OBJECTIVES:****To enable the students:**

- To gain valuable insights into the concept of services marketing.
- To understand the unique challenges in marketing of services.
- To comprehend the marketing mix for services.

- To gain an in-depth knowledge of measurement of service quality and the challenges in balancing demand and supply of services.
- To be aware of the growth and future of services sector in India.

## **COURSE OUTLINE:**

### **UNIT I**

Introduction – Characteristics of Services, classification of Services, distinction between Goods and Services-Growth and future of Service sector.

**(17 hrs)**

### **UNIT II**

Marketing mix- Service product-Concepts- Supplementary services- New services- Pricing of services.

Pricing-Objectives of Pricing-Cost based pricing –Monetary and non monetary costs- Value based pricing-Pricing tactics- Applications of pricing.

**(20 hrs)**

### **UNIT III**

Promotion –Designing the Promotional mix –Personal Selling-Advertising –Sales Promotion-Publicity and Public Relations. Service location – Factors affecting choice of service location. Distribution –Methods of distributing services- Challenges in distribution of services.

**(20 hrs)**

### **UNIT IV**

People-Hiring, Training, Motivating and Retaining frontline employees physical evidence-Importance of physical evidence in services- Service scapes process- Designing and managing service processes.

**(17 hrs)**

### **UNIT V**

Balancing supply and demand- service quality-problems- SERQUAL -Service gaps - Customer expectations of services –Level of expectations & Zone of Tolerance –Measuring and improving service quality- Impact of Globalisation on services.

**(16 hrs)**

## **RECOMMENDED TEXT BOOKS:**

3. Valarie .A. Zeithaml et al, Service Marketing , Tata Mc Graw Hill, 2000
4. Christopher Lovelock, Service Marketing, Pearson Education Asia 2000

## **REFERENCE BOOKS:**

6. Kruse, Service Marketing John Wiley and Sons Ltd 2000
7. Christian Gronoors, Service Management and Marketing, John Wiley and Sons Ltd 2000

8. Ravi Shankar ,Services Marketing, , Excel Books , 2010
9. R.SRinivasan, Services Marketing, PHI Learning Pvt Ltd,7<sup>th</sup> Edition,2008
10. L.Natarajan,Services Marketing, Margham Publications, 2012

**JOURNALS:**

3. International Journal of Services Marketing
4. National Services Marketing Quarterly

**E-LEARNING RESOURCES:**

6. [www.tandfonline.com](http://www.tandfonline.com)
7. [www.learnmarketing.net](http://www.learnmarketing.net)
8. [www.researchgate.net](http://www.researchgate.net)
9. [www.bbk.ac.uk](http://www.bbk.ac.uk)
10. [www.escoute.com](http://www.escoute.com)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER I  
E-COMMERCE**

**TOTAL HOURS: 60  
CREDITS: 3**

**COURSE CODE: 7P18/1E1/ECM  
L T P: 2/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To gain knowledge on the emerging World of e-business.
- To understand the procedure for launching of business on the Internet.
- To understand the various concepts of e-marketing.
- To help in identification of different electronic payment systems.
- To comprehend legal and ethical issues in e-commerce.

**COURSE OUTLINE:**

**UNIT I**

Introduction to e-commerce, definition, goals, functions, status, prospects, significance, advantages and disadvantages, limitations – application of e-commerce in HR, CRM, Marketing and Banking sectors

**(10 hrs)**

## **UNIT II**

Launching of Business on internet – The life cycle approach – Planning and strategizing – set up phase – design phase- marketing phase- maintenance and enhancement phase

**(8 hrs)**

## **UNIT III**

E-market – online shopping – (case study approach) - pros and cons – justifying an internet business – internet marketing techniques – attracting customer's – E-marketing – one to one – permission marketing- pull and push technology – B2B hubs, B2B, C2B, C2C market places – role of B2B exchange

**(12 hrs)**

## **UNIT IV**

Electronic payment systems – types of electronic payment media – traditional and modern payment system – requirement for internet based payment- methods- problems – net banking

**(15 hrs)**

## **UNIT V**

Legal and ethical issues in E-Commerce, E-Security- introduction – threats-secured electronic transaction practical steps to secure E-com – other security measures – (references from Information Technology Act.)

**(15 hrs)**

### **RECOMMENDED TEXT BOOKS:**

3. Elias M.Awad – Electronic Commerce- Prentice Hall of India 2013.
4. C.S.V. Murthy –E-Commerce , Himalaya Publishing House

### **REFERENCE BOOKS:**

6. Kenneth C.Laudon, Jane P.Louden – Management Information Systems, Pearson Publication.
7. Puja Walia Mann & Nidhi, E-Commerce, MJP Publishers 2015
8. Dr. S. Guruswamy & Dr. R. Rangarajan, Emerging trends in E- Commerce, Department of Commerce, University of Madras, 2011.
9. Dr. P. Rizwan Ahmed, E- Business & E- Commerce, Margham Publications 2016.
10. Sanjay Mohapatra Springers Text in Business and Economics E-Commerce Strategy 2013.

### **JOURNALS:**

3. International Journal of Electronic Commerce
4. Journal of Electronic Commerce Research

**E-LEARNING RESOURCES:**

8. www.yoursarticlelibrary.com
9. www.lisbdnet.com
10. www.tandfonline.com
11. www.squareup.com
12. www.engineereconomics.blogspot.com
13. www.forbes.com
14. www.ecommerce.com

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER II  
ACCOUNTING FOR DECISION MAKING**

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 7P18/2C/ADM**  
**L T P: 3/3/0**

**Course Objectives:**

**To enable the students:**

- To understand the cost concepts in decision making and in preparation of cash flow statement.
- To read, interpret and analyse the financial statements.
- To learn the various decision making techniques under marginal costing.
- To apply the concept of Activity based costing, Transfer Pricing and Just-in-time approach.
- To prepare budgets as a tool for planning and control.

**COURSE OUTLINE:**

**UNIT I**

Cost concepts - Classification of costs- Relevant costs–Costs concepts in decision making - Cost sheet- Cash flow analysis as per AS III

**(15hrs)**

**UNIT II**

Ratio Analysis–to analyze profitability, liquidity, solvency and efficiency

(18hrs)

### **UNIT III**

Marginal costing for decision making related to –Make or Buy –Key factor- Pricing- Shutdown-Production and Sales Mix-Discontinuance/Addition of product-Plant mergers-Incremental revenue and differential costs

(25hrs)

### **UNIT IV**

Activity Based Costing (simple problems)-Transfer Pricing (simple problems) - Just-in-time Approach (theory)

(17hrs)

### **UNIT V**

Budgetary Control-Functional Budgets-Master Budgets-Flexible budget- Zero Based Budgets

(15hrs)

**80% Problems and 20% Theory**

### **RECOMMENDED TEXTBOOKS:**

1. S.P.Jain and K.L.Narang, Advanced Cost Accounting, Kalyani Publishers, N.Delhi
2. Charles T Horngen, Cost Accounting, Prentice Hall of India Pvt.Ltd., N.Delhi

### **REFERENCE BOOKS:**

6. S.P. Iyengar, Cost Accounting, Sultan Chand and Sons, N.Delhi
7. S.N.Maheswari, Advanced Cost and Management,Accounting, Sultan Chand and Sons.
8. V.K.Saxena , C.D.Vashist, Management Accounting, Sultan Chand Sons, N.Delhi
9. R.S.N Pillai and V.Bagavathi , Cost Accounting , S.Chand Publishers, N.Delhi
10. T.S.Reddy, Y.Hari Prasad Reddy, Cost Accounting , Margham Publications

### **JOURNALS:**

4. Indian Journal of Finance.
5. International Journal of Finance.
6. Journal of International Finance and Accounting.

### **E-Learning Resources**

1. <https://www.accountingtools.com/articles/what-is-a-cost-sheet.html>
2. <http://www.yourarticlelibrary.com/financial-management/ratio-analysis-meaning-classification-and-limitation-of-ratio-analysis/29418>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>
4. <https://www.accountingcoach.com/activity-based-costing/explanation>
5. <https://courses.lumenlearning.com/sac-managacct/chapter/introduction-to-budgeting-and-budgeting-processes/>

### **QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any   |
|-----------------|----------------|------------|-------|-------|---|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 1 theory and 7 problems<br>Section B must be have 1theory and 4 problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |   |

## SEMESTER – II RESEARCH METHODOLOGY

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 7P18/2C/REM**  
**L T P: 3/2/0**

### **COURSE OBJECTIVES:**

#### **To enable the students:**

- To gain knowledge on types of research and research methodology.
- To understand the concept of Hypothesis testing & sampling techniques.
- To develop knowledge on measurement scales & data collection methods.
- To understand the steps in processing of data and tools used for analysis of data.
- To gain knowledge on Interpretation and Report writing techniques.

### **UNIT I**

Introduction to Research methodology – meaning and purpose – types of Research; steps in Research Process- Review of Literature - steps in selection and formulation of a Research Problem - Research Design.

**(15 hrs)**

### **UNIT II**

Hypothesis – Types – characteristics - concept and procedures of testing of Hypothesis – Sampling techniques – Sampling Error and Sample Size

**(15 hrs)**

### **UNIT III**

Measurement – types of measurement data/ scale – goodness of measurement scales or test of sound measurement. Scaling – meaning – scale construction technique – types of rating scales – types of scales. Data collection – methods

**15 hrs)**

### **UNIT IV**



Processing of data – Editing, Coding, Classification & Tabulation, analysis of data – outline of statistical analysis – (Application of SPSS)

(20 hrs)

#### UNIT V

Interpretation and Report Writing – meaning & precautions in Interpretation, types of Reports – style and conventions in Reporting – steps in drafting of Report.

(10 hrs)

**Note: Theory only**

#### RECOMMENDED TEXT BOOKS:

6. Kothari C.R., Research Methodology, Vikas Publishing Ltd 2<sup>nd</sup> Edition
7. Ravilochanan, Research Methodology , Margham Publications 3<sup>rd</sup> Edition

#### REFERENCE BOOKS:

3. William C Emory, Business Research Methods, R.D.Irwin.Inc
4. Robert G Murdick, Business Research- Concepts & Practice, International text book company
8. Dr. Ranganatham , Research Methodology
9. G. Vijayalakshmi& C.Sivapragasam ,Research Methodolgy, MJP Publishers, Edition 2008
10. R.Cauvery, U.K.SudhaNayak, M.Girija, R.Meenaksh- Research Methodology – S.Chand& Company Ltd 1<sup>st</sup> Edition

#### JOURNALS:

5. Journal of Research Practice
6. Journal of Research Methods and Methodological Practices.
7. International Journal of Social Research Methodology
8. Journals of Mixed Methods Research.

#### E- LEARNING RESOURCES:

7. [www.shodhganga.inflibnet.research.methodolgy.ac.in](http://www.shodhganga.inflibnet.research.methodolgy.ac.in)
8. <https://exploarable.com>hypothesistesting>
9. <https://www.managementstudyguide.com>attitudescales>
10. <https://journals.ala.org>index.php>ltr>artilce>view>
11. [www.jstor.org.in](http://www.jstor.org.in)
12. [www.msvu.ca.in](http://www.msvu.ca.in)

#### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section       | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|---------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks | 500        | 40    |       |                             |

|              |                       |             |           |            |  |
|--------------|-----------------------|-------------|-----------|------------|--|
| <b>K4,K5</b> | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> | <b>100</b> |  |
|--------------|-----------------------|-------------|-----------|------------|--|

**SEMESTER – II**  
**INSURANCE AND RISK MANAGEMENT**

**TOTAL HOURS: 75**  
**CREDITS: 3**

**COURSE CODE: 7P18/2C/IRM**  
**LTP: 2/3/ 0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To define and understand the essential concepts and importance of the insurance industry.
- To understand the role of Insurance Regulatory and Development Authority in the regulation of Indian insurance industry.
- To identify various concepts and products of life insurance, Health insurance and group insurance
- To comprehend non- life insurance with respect to general, fire, marine, vehicle, house property and burglary insurance
- To understand risk identification, evaluation & its management techniques.

**COURSE OUTLINE:**

**UNIT I**

Introduction - concepts, role and importance of insurance industry in India. Role of Insurance intermediaries- Privatization of insurance business in India.

**(13 Hrs)**

**UNIT II**

Role of IRDA in the regulation & development of Indian Insurance industry. Indian intermediaries- Insurance Ombudsman – Appointment – Eligibility – Terms of office – Powers – Scope – Manner of Lodging Complaint – recommendations, awards.

**(15 Hrs)**

**UNIT III**

Life insurance - products. Personal accident insurance. Health insurance.

Group insurance - employee benefits -financial benefits & estate benefits. **(15 Hrs)**

**UNIT IV**

General insurance - Fire insurance, Marine insurance, vehicle insurance, House property insurance- Burglary insurance. Re insurance **(15 Hrs)**

**UNIT V**

Risk & Risk management process - risk identification– evaluation- risk management techniques-selection & implementing risk techniques. Risk management environment- industry functions and organizations of insurers. **(17 Hrs)**

**RECOMMENDED TEXTBOOKS:**

3. Rejda, George E, "Principles of Risk Management & Insurance", Pearson Education.
4. M.N.Mishra & S.B Mishra, "Insurance Principles and Practice.

**REFERENCE BOOKS:**

6. Insurance Act – Bare Act.
7. Insurance, ICFAI Publications
8. Principles and Practice of Insurance, A. Murthy, 2008 Edition, Margham Publications
9. Insurance Principles and Practice, M.J.Mathew,2005 Edition, RBSA Publishers.
10. Principles of Insurance and Risk Management, Alka Mittal and S.L Gupta 2010 Edition, Sultan Chand and Sons

**JOURNALS:**

3. Journal of Insurance.
4. Journal of Insurance and Risk Management.

**E-LEARNING RESOURCES:**

8. <https://accountlearning.com>
9. [www.insurancejournal.com](http://www.insurancejournal.com)
10. <https://onlinelibrary.wiley.com>
11. [www.maxlifeinsurance.com](http://www.maxlifeinsurance.com)
12. <https://cleartax.in>
13. <https://understandinsurance.com.au>
14. [www.pwc.com.au](http://www.pwc.com.au)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER –II  
GROUP DYNAMICS AND TEAM BUILDING****TOTAL HOURS: 60  
CREDITS: 3****COURSE CODE: 7P18/2E2/GDT  
LTP: 2/2/ 0****COURSE OBJECTIVES:****To enable the students:**

- To understand group dynamics on structure and process.
- To describe working of groups and teams with emphasis on leadership and power.
- To comprehend the various aspects and techniques of enhanced decision making by groups.
- To gain knowledge on the various dimensions of human behavior while working as a group and the effect of group behavior in the organization.
- To understand the various types of group communication.

## **COURSE OUTLINE:**

### **UNIT I**

Nature of groups – Meaning of a group and group dynamics – Formation – Types of groups, Stages of Group Development, describing a Group , Group Structure - Roles, Norms, Status, Size and Cohesiveness – Group Process

**(15 hrs)**

### **UNIT II**

Team Building –Meaning and types, difference between groups & teams, creating effective groups and teams – Team Leadership, Roles. Power – meaning, bases, difference between leadership and power.

**(10 hrs)**

### **UNIT III**

Influence – Majority, Minority, Sources of Influence. Decision making – meaning, Situations, Positive and Negative aspects, Techniques for improving Decision Making. Decision making by Committee

**(10 hrs)**

### **UNIT IV**

Group Behaviour (Resources, Structure & Processes) & Inter group Behaviour (Meaning & Categories) –Intergroup openness & closure. Conflict –Interpersonal & Inter group

**(15hrs)**

### **UNIT V**

Group Communication –Types- Process – Channels – Direction – Network.

**(10 hrs)**

## **RECOMMENDED TEXT BOOKS:**

3. Donelson R.Forsyth, Group Dynamics, Thomson Wadsworth,2006
4. Fred Luthans ,Organizational Behavior Based Approach, Tata McGraw Hill

## **REFERENCE BOOKS:**

- 7 Organizational Behavior Stephen Robbins and Timothy A Judge to 12<sup>th</sup> edition (2007) Prentice Hall Incorporation.
- 8 Siegel J,Dubrovsky,VKiesler S &Megire T-Tata McGraw Hill-Group Dynamics
- 9 Organisational behavior, John R.Schermertion, James G.Hunt, 10<sup>th</sup> edition, Wiley India Pvt Ltd.

- 10 Rao T.V-Group Dynamics,Group formation, group cohesiveness and properties of group.
- 11 V. Sasi Kumar & PV Dhamija, Tata Mc Graw Tata McGraw Hill- Group Dynamics.
- 12 S.S.Khankha, Organization Behaviour, S.Chand and Co.,2008.

**JOURNALS:**

3. Journal of Organisational Behavior
4. Journal of Organisational Behavior Management

**E- LEARNING RESOURCES:**

6. <http://www.psychologydiscussion.net/social-psychology-2/group-behavior/group-meaning-nature-and-characteristics-psychology/1334>
7. <https://www.abahe.uk/business-administration/Leadership-and-Team-Building.pdf>
8. <https://study.com/academy/lesson/decision-making-skills-techniques.html>
9. <https://www.slideshare.net/DishantJames/group-and-intergroup-processes>
10. <https://www.slideshare.net/StuartGrenvillePrice/group-communication-powerpoint>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section               | Word Limit  | Marks     | Total      | Special Instructions if any |
|-----------------|-----------------------|-------------|-----------|------------|-----------------------------|
| <b>K3</b>       | <b>A-5/8X8 marks</b>  | <b>500</b>  | <b>40</b> | <b>100</b> |                             |
| <b>K4,K5</b>    | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> |            |                             |

**SEMESTER-II**  
**ENTREPRENEURIAL DEVELOPMENT**

**TOTAL HOURS: 60**  
**CREDITS: 3**

**COURSE CODE: 7P18/2E/EDP**  
**LTP: 2/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the process of Entrepreneurial Development and the role of government in promoting women entrepreneurs.
- To prepare project reports.
- To analyze the different ownership structure of businesses.
- To identify the role of financial institutions in entrepreneurial development.
- To comprehend the policies of government and other institutions in promoting entrepreneurship.

**COURSE OUTLINE:**

**UNIT-I**

Concept of entrepreneurship-definition-traits-types-classification of Entrepreneurs-factors influencing Entrepreneurship – Women Entrepreneurs and their challenges. Role of Government in promoting Women Entrepreneurs.

**(8 hrs)**

**UNIT-II**

Search for business idea-sources of project identification-project selection-project formulation-feasibility analysis-project report

**(15hrs)**

**UNIT-III**

Ownership structures-proprietorship, partnership and company-selection of an appropriate form of ownership structure-Formalities for setting up of unit - successful entrepreneurs-case study

**(12 hrs)**

**UNIT-IV**

Institutional finance to entrepreneurs-commercial banks-IDBI, IFCI, IIBI, SIDBI

**(10 hrs)**

**UNIT-V**

Entrepreneurial development programmes-role, relevance-role of Govt.-NGO- Govt. agencies-SIPCOT-DIC-NIESBUD-TCO-self employment programmes-SIDO-microfinance-MSME ACT-Venture Capital – meaning – Features of venture capital. Incubation centres.

**(15 hrs)**

### RECOMMENDED TEXTBOOKS:

3. C.B. Gupta & N. P. Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
4. S. S. Khanka, Entrepreneurial Development, S. Chand & Co Ltd, New Delhi.

### REFERENCE BOOKS:

6. Dr. Jayashree Suresh, Entrepreneurial Development, Margham Publication, Chennai.
7. Mukesh Gupta, Entrepreneurial Development, Raj Publishing House, (first edition) 2006, Jaipur.
8. E. D. Setty, P. Krishna Moorthy, Akamsha Publishing house, (1<sup>st</sup> edition)-2010, New Delhi.
9. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Private Ltd.
10. Peter. F. Drucker, Innovation and Entrepreneurship, Practice and Principles, Harper and Row Publishers Inc.

### JOURNALS

3. Journal of Entrepreneurship.
4. International Journal of Entrepreneurship and Innovation.

### E-LEARNING RESOURCES

6. [www.krishisnucrin.org/aebm.html](http://www.krishisnucrin.org/aebm.html)
7. [www.academic.edu/6310590/preparation\\_of\\_project\\_project\\_project\\_identification\\_and\\_formulation\\_project\\_appraisal\\_and\\_sources\\_of\\_finance](http://www.academic.edu/6310590/preparation_of_project_project_project_identification_and_formulation_project_appraisal_and_sources_of_finance)
8. <https://www.publishyourarticle.net/eng/articles2/selection-of-an-appropriate-form-of-ownership-structure-for-your-business/2773/>
9. <https://www.toppr.com/guides/business-studies/sources-of-business-finance/commercial-banks-and-financial-institutions/>
10. [www.edupristine.com/blog/venture-capital/amp](http://www.edupristine.com/blog/venture-capital/amp)

### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8 X8 marks | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

### SEMESTER III

#### ADVANCED CORPORATE ACCOUNTING AND CORPORATE FINANCE

TOTAL HOURS: 75  
CREDITS: 4

COURSE CODE: 7P18/3C/ACF  
LTP: 3/2/0

## **COURSE OBJECTIVES:**

### **To enable the students:**

- To understand the regulatory framework within which joint stock companies are formed and operated, to raise funds
- To prepare the financial statements of companies in accordance with the provisions of Companies Act 2017.
- To understand in-depth the major decision of a finance manager and evaluate the cost of capital and value of the firm.
- To gain insights on long term and short term decision making using capital budgeting techniques and working capital management principles.
- To understand the importance and relevance of dividend decision in a firm.

## **COURSE OUTLINE:**

### **UNIT I**

Issue and buy back of shares, pro rata allotment, Share forfeiture and reissue – Advanced problems.

Issue and redemption of debentures – Cum interest and ex interest quotations – Open market purchase, redemption using sinking fund - Advanced Problems.

**(12 Hrs)**

### **UNIT II**

Final Accounts of joint stock companies as per Companies Act 2017, Legal requirements – divisible profits, managerial remuneration – Adjustments including tax and dividend– Advanced problems.

**(12Hrs)**

### **UNIT III**

Nature, objectives and importance of finance function – major decisions of a finance manager – Capital structure decisions- Capitalization – Over capitalization, under capitalization, Theories of Capital Structure - Determinants of capital structure, Cost of capital – importance, measurement., Cost of Capital and value of firm,

**(16 Hrs)**

### **UNIT IV**

Capital Budgeting – Nature – Identifying relevant cash flows – Evaluation techniques- Traditional and Discounted Cash flow techniques – Project selection under capital rationing – Analysis of risk and uncertainty – Conventional and Statistical techniques to handle risk – Decision tree analysis – Sensitivity analysis – Simulation.

**(20 Hrs)**

### **UNIT V**

Dividend theories – Factors influencing dividend policy – Working capital Management – Operating cycle – Determinants and computation of working capital – Management of cash and marketable securities – Receivables Management – Inventory Management.

**(15 Hrs)**



**Theory-40%, Problems-60%**

**RECOMMENDED TEXT BOOKS:**

7. R.L.Gupta and M. Radhaswamy, Corporate Accounting, Sultan Chand and Sons.
8. T.S. Reddy and Dr. A. Murthy, Corporate Accounting, Margham Publications.

**REFERENCE BOOKS:**

1. M.C. Shukla, T.S. Grewal, S.C. Gupta, Advanced Accounts S. Chand and Company.
2. I.M.Pandey, Financial Management, Vikas Publishing House Pvt. Ltd
3. M.Y.Khan and P.K.Jain , Financial Management, Tata McGraw Hill Education.
4. Prassana Chandra, Financial Management, Tata McGraw Hill Education.
5. James.C.Vanhorne , Fundamentals of Financial Management, Financial Times Prentice Hill.

**JOURNALS:**

1. Indian Journal of Finance.
2. International Journal of Finance.
3. Journal of International Finance and Accounting.

**E-LEARNING RESOURCES:**

1. <https://www.slideshare.net/sagar>
2. <https://www.slideshare.net/ankurkunal96>
3. <https://www.slideshare.net/finance ngt-2>
4. <https://www.youtube.com/watch?v=JCKGEJIJHCY>
5. <https://www.topper.com/guides/principles>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any  |
|-----------------|----------------|------------|-------|-------|--|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 2 theory and 6 problems<br>Section B must be have 1 theory and 4 problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |  |

**SEMESTER III  
LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 7P18/3C/LSM**  
**LTP: 3/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the key concepts applied in Logistics and Supply Chain Management.
- To comprehend the significance of modern technology in Logistics and Supply Chain Management.
- To understand the basic principles of inventory management in Logistics and Supply Chain Management.
- To analyse the requirements, modes and fundamentals of transport management.
- To gain knowledge of the concepts of warehousing and distribution in Logistics and Supply Chain Management.

**COURSE OUTLINE:**

**UNIT- I**

Concepts of Logistics- Evolution- Nature and Importance- Components of Logistics Management- Competitive advantages of Logistics- Functions of logistics management- Principles- Logistics network- integrated logistics system. Supply Chain effectiveness- Outsourcing- 3PLs and 4PLs - Supply Chain relationships- Customer services- Elements of Logistics and Supply Chain Management.

**(15 Hrs)**

**UNIT- II**

Logistical Information System (LIS) – Operations – Integrated IT solution for logistics and Supply chain management – Emerging technologies in logistics and Supply Chain management. Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management

**(10 Hrs)**

**UNIT- III**

Inventory- Types of inventory- Elements of inventory costs- Role of merchandiser - Material Requirement Planning-Distribution Requirement Planning- JIT- Order Processing - Functions-Elements of order processing - Significance. Material Handling - Concept and Objectives- Principles-Equipments - Material handling considerations.

**(15 Hrs)**

**UNIT- IV**

Transportation – Position of Transportation in Logistics and Supply chain management – Selection of inland transportation mode -Road, Rail, Ocean, Air Transport- Pipeline- Elements of Transportation costs- Multi model transport – Transportation decision –pricing and rates. Containerization – CFS – ICDS — Transportation Network and Decision – Insurance Aspects of logistics. The Indian

Carriage of Goods by Sea Act, 1925 – Multi Modal Transportation of Goods Act, 1993.

(20 Hrs)

#### **UNIT-V**

Warehousing & Distribution- concept-types of warehouses- functions – Warehousing strategy- Logistics administration- Types of Logistics and Supply chain management organization (Independent, Limited internally integrated, Fully internally integrated). Performance measurements- Dimensions- Impediments to improve performance.

(15 Hrs)

#### **RECOMMENDED TEXT BOOKS:**

3. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan 2016.
4. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.

#### **REFERENCE BOOKS:**

3. Dr.L.Natrajan, Logistics and Supply Chain Management, Margham publications.
4. David Closs 'Supply Chain Logistic Management' Edition 2007.
9. Ronald H. Ballou,'Business Logistics And Supply Chain Management' Pearson Education, 2004.
10. KrishnaveniMuthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
11. Patrik Jonsson,'Logistics and Supply Chain Management Edition 2008.
12. Paul Myerson,' Lean Supply Chain and Logistic Management Edition 2012.

#### **JOURNALS:**

5. International Journal of Logistics Research and Applications.
6. International Journal of Logistics Systems and Management.
7. Humanitarian Logistics and Supply Chain.
8. Journal of Supply Chain Management and Procurement.

#### **E-LEARNING RESOURCES:**

8. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
9. <http://www.marketing91.com/logistics-activitiesw/>
10. <https://xn-adwvrja.spotlightmental.com/>
11. <https://www.fcbco.com/services/warehouse-strategies>.
12. <https://cleartax.in/s/just-in-time-jit-inventory-management>
13. <https://www.ubmcw.com/tech-articles/project-management-arbitration/18931-multi-modal-transportation-system.html>.
14. <https://www.yourarticlelibrary.com/marketing/distribution-channels/order-processing-a-key-to-customer-services-and-satisfaction/29916>.

## QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

### SEMESTER III FOREIGN EXCHANGE MANAGEMENT

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 7P18/3C/FEM**  
**LTP: 3/2/0**

#### COURSE OBJECTIVES:

##### To enable the students:

- To comprehend the exchange rate theories and principles of currency valuation.
- To develop an understanding of exchange rate risks and the different types of exposure.
- To comprehend the strategies to manage foreign exchange risk using the available financial instruments – Forwards, Futures, Swaps & Options.
- To understand the export and import documentation formats.
- To become aware of the various insurance schemes and the incentives available for exporters.

#### COURSE OUTLINE:

##### UNIT I

The main theories of exchange rate behaviour. Forecasting the exchange rate movements. Different exchange rates arrangements and government intervention. Foreign exchange arithmetic – direct and indirect quota- merchant rates- interbank market – bid and offered rates- spot and forward rates- international foreign exchange markets- Nostro Account- Vostro Account Transfers- cross rate – ready rates (spot) – ready forward rates – arbitrage in markets. FEMA

**(15 Hrs)**

##### UNIT II

Financial Fragility and Systemic Risk. The main causes of financial fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980. Exchange rate risk and political risk. Identification of the different types of Exchange rate risks, transaction exposure, translation exposure and economic exposure, together with an analysis of Political Risk.

**(20 Hrs)**

##### UNIT III

Managing foreign exchange rate risk – strategies for managing the foreign exchange rate risk and instruments available – Currency Forwards, Currency options- Put option – Call Options – covering exchange risk with options. Currency futures – futures pricing and behavior, cost of carry and expectations approach. Uses of futures for hedging, Arbitrage and speculation will be illustrated with index futures. Swaps- Development of Swaps market – Characteristics and uses of swap products- Interest rate and currency swaps- Flavoured swaps. Legal and regulatory issues. Short-term Interest Rate Risk Management.

(18 Hrs)

#### **UNIT IV**

Export documentation- frame work- standardized pre-shipment. Export documents- commercial and regulatory documents- export credit instrument and procedure- letter of credit and types. Documents required for export credit- Central excise and Customs clearance of export cargo – procedure and documents. Shipment of Export cargo by sea, by air and by post- procedure and documents required for shipment of cargo – export incentives – EPCG scheme – Duty draw back – Documents required for export incentives.

(12 Hrs)

#### **UNIT V**

Import procedures and documentation- Cargo Insurance- Marine Insurance. Services of Export Credit and Guarantee Corporation.

(10 Hrs)

#### **RECOMMENDED TEXT BOOKS:**

3. C.Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons.
4. D.C.Kapoor, Export Management, Vikas Publishing House.

#### **REFERENCE BOOKS:**

6. Francis Cherulinam, "International Trade and Export Management" Himalaya Publications.
7. Tianwah, Goh, "Export-Import Procedures and Documentation How to start, Finance and manage your own import-export (revised edition); 1990
8. Nabhi, "New Import Exports Policy and Handbook of Procedure, Oscar Publications.
9. Risk Management, Indian Institute of Banking and Finance, Macmillan.
10. A.V.Rajwade, Foreign Exchange International Finance Risk Management, (5<sup>th</sup> Edition).

#### **JOURNALS:**

5. Stock and Forex Trading Journal
6. Journal of World Economic Research
7. Journal of Multinational Financial Management
8. Journal of International Money and Finance.

#### **E-LEARNING RESOURCES:**

6. <https://courses.lumenlearning.com/boundless-economics/chapter/exchange-rates/>
7. <http://www.oxfordeconomics.com/Media/Default/About%20Us/Brochures%20-%20A4/Economic%20and%20Political%20Risk%20Evaluator.pptx>
8. <https://www.lariba.com/sitephp/pdf/Malaysia%20-%20GOLD%20-%20Hedging%20With%20Dinar.pdf>
9. <https://www.indiantradeportal.in/>
10. <https://commerce.gov.in/InnerContent.aspx?Id=228>

### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

### SEMESTER – III

### DIRECT TAX MANAGEMENT – I

**TOTAL HOURS: 75**

**COURSE CODE: 7P18/3C/DT1**

**CREDITS : 4**

**L/T/P: 3/ 2/ 0**

### COURSE OBJECTIVES:

**To enable the students:**

- To understand the basic concepts of Income Tax and Tax Planning.
- To develop an understanding of computation of Income under the Head Salaries.
- To learn the provisions relating to House Property Income and the relevant exemptions and deductions.
- To comprehend computation of profits earned from a business carried on or the Income earned from the practice of a profession by an individual taking into account permissible deductions and disallowances.
- To gain knowledge on computation of capital gains and the tax planning provisions relevant to salaries, house property, profit and gains, capital gains.

### COURSE OUTLINE:

#### UNIT I

Fundamental concepts–Definition–Meaning and scope of income–Residential status–Incidence of Tax –Meaning of Tax planning **(10 hrs)**

#### UNIT II

Income from Salaries – scope –allowance- Valuation of perquisites – Relevant deductions and exemptions (20 hrs)

### **UNIT III**

Income from House Property – Computation of annual value – Relevant deductions and exemptions (9 hrs)

### **UNIT IV**

Income from Business or Profession-admissible deductions-deemed income-valuation of stock (18 hrs)

### **UNIT V**

Capital Gains Long & short term-computation – exemption Tax planning considerations in relation to salaries, house property, business incomes & capital gains - ICDS (18 hrs)

#### **70% Problems & 30% Theory**

#### **RECOMMENDED TEXTBOOKS:**

5. Dr. Vinod K. Singhanian & Dr. Monica Singhanian, Students' Guide to Income Tax including GST, Taxmann Publications Pvt.Ltd. New Delhi.
6. Dr. H.C. Mehrotra & Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication, Agra, 60<sup>st</sup> edition 2019.
7. T,S Reddy &Y.Hari Prasad Reddy – Income Tax Theory , Law & Practice , Margham Publications 17<sup>th</sup> edition 2018.
8. A. Murthy – Income Tax Theory , Law & Practice , Vijay Nicole Imprints Pvt Ltd 7<sup>th</sup> edition 2019.

#### **REFERENCE TEXTBOOKS:**

8. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Direct Tax Law and Practice, Taxmann Publications Pvt.Ltd. New Delhi (Professional Edition) 2019.
9. V.P Gaur, D.B Narang, Poja Gaur & Rajeev Puri, Income Tax Law and Practice, Kalyani Publication, Kolkata 2019.
10. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Direct Tax Law and Practice – with special reference to Tax Planning 62<sup>nd</sup> edition 2019.
11. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 17<sup>th</sup> edition 2019.
12. T.N.Manoharan & G.R.Hari, Students Handbook on Taxation, Snow White Publications 2019.
13. Pradeep.S.Shah , Rajesh S.Kadokia – Taxmann Publications Pvt Ltd , Income Tax Act 1961.
14. B.B.Lal and N.Vashisht, Direct Taxes, Income Taxes, Wealth Tax and Tax Planning.Konark Publishers Pvt. Ltd. New Delhi.

**JOURNALS:**

7. International Journal of Accounting Taxation
8. World Tax Journal
9. National Tax Journal- Econ Papers
10. Journal of International Accounting, Auditing & Taxation.
11. Indian Journal of Tax Law
12. Tax Law Review

**E-LEARNING RESOURCES**

7. [www.incometaxindianefilling.gov.in](http://www.incometaxindianefilling.gov.in)
8. [www.indiataxes.com](http://www.indiataxes.com)
9. [www.investopedia.com](http://www.investopedia.com)
10. [www.taxguru.in](http://www.taxguru.in)
11. [www.indiafilings.in](http://www.indiafilings.in)
12. [www.incometaxmanagement.co](http://www.incometaxmanagement.co)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any   |
|-----------------|----------------|------------|-------|-------|---|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 2 theory and 6 problems Section B must be have 1 theory and 4 problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |   |

**SEMESTER III  
TOTAL QUALITY MANAGEMENT**

**TOTAL HOURS: 60**  
**CREDITS: 3**

**COURSE CODE : 7P18/3E3/TQM**  
**LTP : 2/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the concepts and principles of TQM.
- To comprehend the importance of quality planning and leadership.
- To apply various elements of TQM process.
- To gain knowledge on the different TQM tools.
- To apply the concepts of quality management system.

**COURSE OUTLINE:****UNIT I**



TQM – definition- concepts- principles-dimensions -essentials – benefits & barriers- Quality Costs- types of quality costs - TQM Philosophies-Deming-Crosby-Juran-Taguchi.

(12 Hrs)

## **UNIT II**

Strategic Planning – Steps involved in strategic planning- Leadership - Requirements for effective leadership – Developing Quality culture.

(12 Hrs)

## **UNIT III**

Employee involvement – Teams, characteristics - recognition and rewards. Self managing teams. Quality circles – Continuous Process Improvement – Kaizen- 5W's and 2 H approach- PDCA.

(12 Hrs)

## **UNIT IV**

TQM Quality tools - New seven management TQM tools –Six sigma- Bench marking – TPM - Quality function deployment- TAGUCHI quality loss function – Failure Mode Effect Analysis (FMEA)- Just in time – Business Process Re-engineering.

(12 Hrs)

## **UNIT V**

Quality- ISO 9000 –ISO 14000 – organizational evaluation standards – product evaluation standards – ISO 14001 concepts – Requirements- Latest ISO series (case study discussion in class)

(12 Hrs)

### **RECOMMENDED TEXT BOOKS:**

3. Dr.Maran.K, Dr.Raja.K and Praveen Kumar.T: Total Quality Management, Eswar Press, Ed.2014.
4. P.Saravanavel, S.Balakumar - Margham Publications, 2010.

### **REFERENCE BOOKS:**

7. V. Jayakumar, Total Quality Management, Lakshmi Publications, edition 2010.
8. K. Sridhar Bhatt, Total Quality Management, Himalaya Publishing House.
9. John S.Oakland, Total Quality Management Text and Cases, Butterworth-Heine Mann USA 3<sup>rd</sup> edition 2003.
10. P.L.Jain, Tata Mc.Graw, Total Quality Management, Hill Publishing Company Ltd, New Delhi,2001.
11. Dare.H.Besterfield, Total Quality Management, Pearson's Education, 2003.
12. Mary Besterfield-Scare, Total Quality Management, Prentice Hau of India Pvt. Ltd, New Delhi,2005.

**JOURNALS:**

5. National-TQM Journal- Emerald Insight.
6. TQM Journal-Scl Mango.
7. Total Quality Management of Business Excellence Journal.
8. The Total Quality Management Journal.

**E-LEARNING RESOURCES:**

6. <https://www.bizmanualz.com/improve-quality/who-are-the-top-quality-gurus.html>
7. <http://www.yourarticlelibrary.com/leadership/leadership-characteristics-principles-types-and-issues-regarding-leadership/5375>
8. [www.scribd.com/document/128335584/tqm-with-qualitycircleandquality/assurance](http://www.scribd.com/document/128335584/tqm-with-qualitycircleandquality/assurance).
9. [www.researchgate.net/publication/239433605/sixsigmaandtotalqualitymanagement-tqmsimilarities-differencesandrelationship](http://www.researchgate.net/publication/239433605/sixsigmaandtotalqualitymanagement-tqmsimilarities-differencesandrelationship)
10. [www.qualitymanagementsystem.com/what-is-iso](http://www.qualitymanagementsystem.com/what-is-iso)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   |                             |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |                             |

**SEMESTER III****HUMAN RELATIONS**

**TOTAL HOURS: 60**  
**CREDITS : 4**

**COURSE CODE: 7P18/4C/HRS**  
**LTP : 2/2/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the concept of Human Relations.
- To learn the behavioural aspects of individuals and groups.
- To gain knowledge on motivation theories and Incentives.
- To learn the fundamentals of various leadership styles and qualities of a Leader.
- To understand the management of conflicts and changes.

## **COURSE OUTLINE:**

### **UNIT 1**

Nature of Human Relations – Meaning of Human Relations – Human Relations Vs Human Resources -- Behavioural Research in HR — Emerging challenges at Work Place, Human Relations in Global Business. **(12 Hrs)**

### **UNIT II**

Social System: Individual Behaviour – Personality, Perception, Group Behaviour – Characteristics & Stages of Group Development, Informal Group – Nature & benefits. **(15Hrs)**

### **UNIT III**

Motivation- Meaning, Theories-Maslow & Herzberg, Incentives (Financial & Non Financial) & Rewards. **(12 Hrs)**

### **UNIT IV**

Fundamentals of Leadership – Nature, Styles of Leadership, Leader Vs Manager, Qualities of a Leader . **(9 Hrs)**

### **UNIT V**

Managing Conflicts & Change – Nature & Process, Management of Conflicts, Nature & Management of Change – Effective use of interventions. **(12 Hrs)**

## **RECOMMENDED TEXT BOOKS:**

5. Modern Human Resource Management - Dr. C.B.Gupta
6. Human resource Management - T.N. Chhabara, Monica S.Chhabara
7. Human Resource Management – Dr. J. Jayasankar (Margham Publication)
8. Human Resource Management – V.S.P Rao Edition 2016

## **REFERENCE BOOKS:**

6. Human Resource Development – Jon M. Werner and Randy L. Desimone
7. Human Resource Management (CAIIB 2010) by IIBF (Indian Institute of Banking and Finance)

8. Human Resource Development by Mankin
9. Human Resource Development by V.S.P. Rao 2016 Edition
10. Human Resource Development by Gary Denler Publisher Pearson

**JOURNALS:**

3. Indian Journal of Human Relations.
4. SAGE publishing Journal of Organization studies (Human Relation).

**E-LEARNING RESOURCES:**

1. <http://www.yourarticlelibrary.com/human-resources/human-relations-concept-nature-and-factors-affecting-human-relations/32395>
2. <http://practical-management.com/Organization-Development/Individual-Behavior-in-Organization.html>
3. <https://smallbusiness.chron.com/organizational-behavior-perceptions-attributes-10835.html>
4. <http://www.analytictech.com/mb021/motivation.htm>
5. <https://www.projectmanager.com/training/top-5-leadership-theories>
6. <https://www.hrpersonality.com/resources/conflict-management-techniques>

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section               | Word Limit  | Marks     | Total      | Special Instructions if any |
|-----------------|-----------------------|-------------|-----------|------------|-----------------------------|
| <b>K3</b>       | <b>A-5/8X8 marks</b>  | <b>500</b>  | <b>40</b> | <b>100</b> |                             |
| <b>K4,K5</b>    | <b>B-3/5x20 marks</b> | <b>1500</b> | <b>60</b> |            |                             |

**SEMESTER III**  
**TEACHING METHODS & PRACTICES**

**TOTAL HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: 7P18/3S/TMP**  
**LTP: 1/0/1**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the teaching and teaching aids.
- To develop effective teaching skills and understand the concepts of educational psychology & intelligence along with the models of learning and critical thinking.
- To comprehend the different methods of teaching.

**COURSE OUTLINE:**

**UNIT I**

Objectives of teaching – Teaching Aids – Types of Teaching Aids – Importance of Teaching Aids in Teaching.

**(2 hrs)**

**UNIT II**

Skills of teaching- enactive skills, iconic skills and symbolic skills- visual, auditory. Educational psychology-importance of educational psychology for teachers- concepts of intelligences- learning-nature-factors affecting learning- models of learning – Higher Order Learning - critical thinking.

**(5 hrs)**

**UNIT III**

Classroom methods of teaching-classroom management –lecture method-discussion method- demonstration method- problem method-assignment method – Case study Method.

**(3 hrs)**

**PART II –TEACHING PRACTICE**

**(20 hrs)**

6. 6 hours of teaching assignments for Undergraduate students shall be undertaken by each student during the months of August – September
7. Each student shall be under the supervision of a faculty mentor / guide.
8. The 30 hours may be distributed among 3 or 4 subjects, which shall be a combination of theory and problem based paper
9. A structured plan stating the topic, objective, methodology, evaluation shall be prepared in advance by the student for each class session and submitted to the faculty mentor/ guide
10. Faculty guides shall maintain an assessment register for each student and record assessment for each session on the given parameters.

**RECOMMENDED TEXTBOOKS:**

2. Bhatia, H.R (2007), Textbook of Educational Psychology, The McMillan Company of India Ltd. New Delhi.

**REFERENCE BOOKS:**

3. Aggrawal, J.C (2008) Essential Educational Psychology, Vikas Publishing House Pvt. Ltd., New Delhi
4. Bruner, J.S (2008). Towards a theory of Instruction. Cambridge MA: The Belnap Press of Harvard University Press.

**JOURNALS:**

1. Journal of Indian Education
2. Journal of Education Chronicle
3. Journal of International Education Research

**E-LEARNING RESOURCES:**

1. [www.teachervisison.com](http://www.teachervisison.com)
2. [www.IASCE.com](http://www.IASCE.com)
3. [www.indianeducationmethods.com](http://www.indianeducationmethods.com)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section         | Word Limit | Marks  | Total | Special Instructions if any  |
|-----------------|-----------------|------------|--------|-------|--|
|                 | A-10/12X3 marks | 100        | 30+20* | 50    | *20 Marks are allocated for teaching assignment by the faculty handling the subject. |

**SEMESTER - IV**  
**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: 7P18/4C/SPM**  
**LTP: 3/3/0**

**COURSE OBJECTIVES:**

**To enable the students:**

- To understand the financial environment within which the firm operates.
- To understand the methods of valuation of shares and bonds.
- To gain knowledge on economic, industry and company analysis for forecasting stock performances.
- To comprehend marketing efficiency and understand the concept of behavioural finance.
- To select, construct and evaluate a portfolio.

**COURSE OUTLINE:****UNIT I**

Investments – definitions, Investment alternatives, factors determining investments, sources of information for investments, speculation, security markets and their functions - Institutional investors.

**(15 hrs)**

**UNIT II**

Valuation of securities – valuation of shares, valuation of bonds.

**(20 hrs)**

**UNIT III**

Fundamental Analysis – Economic Analysis, Industry analysis and Company analysis. Technical Analysis – market indicators, forecasting stock performance.

**(15 hrs)**

**UNIT IV**

Efficient Market Hypothesis – levels of efficiency – Pitfalls of EMH – Emergence of Behavioural Finance – Heuristics in investment decisions.

**(15hrs)**

**UNIT V**

Portfolio selection and Management – risk and return in a portfolio sense- Portfolio Theory – meaning and objectives, Traditional and Modern Portfolio Theories, Markowitz Approach, Sharpe's single index model- CAPM and Arbitrage Pricing - Portfolio Evaluation – Active and Passive strategies.

**(25 hrs)**

**80% Theory and 20% Problems**

**RECOMMENDED TEXT BOOKS:**

3. Security Analysis and Portfolio Management, second Edition, by M.Ranganathan/ R.Madhumathi (Pearson)
4. V.K. Bhalla, Investment Management, S. Chand, 10<sup>th</sup> Revised Edition

**REFERENCE BOOKS:**

6. Prasanna Chandra, "Investment analysis and Portfolio management", New Delhi, The McGraw Hill Company Ltd., 6<sup>th</sup> Edition, year 2006
7. V.K. Bhalla, "Portfolio Analysis and Management", New Delhi, Sultan Chand and Sons Publication, 9<sup>th</sup> Edition, year 2002
8. Panithavathy Pandian, "Securities Analysis and Portfolio Management", New Delhi.
9. Dr. R.P. Rustagi, "Investment Analysis and Portfolio Management", Sultanchand & Son, 4<sup>th</sup> Edition.
10. Gnanasekaran.E, 2009, "Securities Analysis and Portfolio Management", 1<sup>st</sup> Edition, Lakshmi Publications.

**JOURNALS:**

3. International Journal of Portfolio Analysis and Management.
4. Journal on Financial Investment Analysis.

**E-LEARNING RESOURCES:**

1. [www.shodhganga.inflibnet.ac.in](http://www.shodhganga.inflibnet.ac.in)
2. [www.civilserviceindia.com](http://www.civilserviceindia.com)
3. [www.nseindia.com](http://www.nseindia.com)
4. [www.hss.altech.edu](http://www.hss.altech.edu)
5. [www.onlineliabrary.wiley.co](http://www.onlineliabrary.wiley.co)

**QUESTION PAPER PATTERN-PG\***

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any  |
|-----------------|----------------|------------|-------|-------|--|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 6 theory and 2 problems<br>Section B must be have 4 theory and 1 problem. |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |  |



## SEMESTER – IV

### ACCOUNTING FOR MERGERS AND SPECIAL ACCOUNTS

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: 7P18/4C/AMS**  
**LTP : 3/ 3/ 0**

#### **COURSE OBJECTIVES:**

##### **To enable the students:**

- To understand accounting practices of specialised companies such as banking and insurance companies.
- To learn the principles relating to accounting for mergers and acquisitions.
- To understand the accounting procedure followed in preparation of accounts by Holding Companies.
- To comprehend selected Accounting Standards.
- To understand the need for valuation of human resources and accounting for social responsibilities by companies.

#### **COURSE OUTLINE**

##### **UNIT I**

Accounting for mergers as per AS 14 – pooling of interest and purchase – intercompany owings – intercompany holdings.

**(22 hrs)**

##### **UNIT II**

Holding Company Accounts- Consolidated final statements of holding and subsidiary companies including cross holdings as per AS 21

**(22 hrs)**

##### **UNIT III**

Banking companies – classification of loans and advances – preparation of P&L A/c and Balance Sheet

**(14 hrs)**

##### **UNIT IV**

Insurance companies – life insurance – general insurance (fire, marine and miscellaneous), preparation of revenue account and balance sheet as per IRDA.

**(12 hrs)**

##### **UNIT V**

Accounting standards – AS 1,11,18,19 and corresponding IND AS- Social responsibility accounting – human resource accounting.

**(20hrs)**

## Problems 80% Theory 20%

### RECOMMENDED TEXT BOOKS

3. S.P.Jain and K.L.Narang, Corporate Accounting, KalyaniPublishers,N.D. 8<sup>th</sup> edition.
4. R.L.Gupta and M.Radhaswamy,Advanced Accounting, Sultan Chand & Sons, New Delhi. (First edition in 1980).

### REFERENCE BOOKS

6. S.N.Maheswari, Advanced Accounting,Sultan Chand &Sons,New Delhi.(7<sup>th</sup> edition)
7. M.C.Shukla&T.S.Grewal,Advanced Accounting, S.Chand&Sons.Ltd,New Delhi.(11<sup>th</sup> edition)
8. Financial Reporting M.P.Vijayakumar Vol I & II.
9. Corporate accounting T.S.Reddy&A.Murthy 2011.
10. Corporate accounting NirmalGupta,ChhavisharmaAne Books Pvt Ltd.(2<sup>nd</sup> edition).

### JOURNALS:

3. Indian Journal of Finance.
4. Journal of International Finance and Accounting.

### E-LEARNING RESOURCES

6. [yourarticlelibrary.com/accounting/amalgamation/amalgamation-ofocompanies-accounting-treatment/57233](http://yourarticlelibrary.com/accounting/amalgamation/amalgamation-ofocompanies-accounting-treatment/57233)
7. [slideshare.net/divinvarghese/holding-company-and-consolidated-balancesheet-presentation](http://slideshare.net/divinvarghese/holding-company-and-consolidated-balancesheet-presentation).
8. [slideshare.net/debchat123/accounts-of-banking-companies](http://slideshare.net/debchat123/accounts-of-banking-companies)
9. [accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117](http://accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117)
10. [Cleartax.in/s/accounting-standards](http://Cleartax.in/s/accounting-standards).

### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any   |
|-----------------|----------------|------------|-------|-------|---|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 1 theory and 7 problems<br>Section B must be have 1 theory and 4problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |   |

**SEMESTER – IV**  
**DIRECT TAX MANAGEMENT – II**

**TOTAL HOURS: 90**  
**CREDITS : 4**

**COURSE CODE: 7P18/4C/DT2**  
**LTP: 3/3/0**

**COURSE OBJECTIVES:**  
**To enable the students:**

- To understand the provisions relating to the income from other sources, Clubbing and Aggregation of Income and Tax Planning.
- To gain knowledge on the Law relating to permissible deductions and computation of tax liability of an individual under the Income Tax Act.
- To compute total income and tax liability of firms and companies and to understand the difference between tax evasion, tax avoidance and tax planning. To enable one to get an overview of Black Money Law in India.
- To comprehend provisions relating to Tax Deducted at Source, Advance Tax and Refund of taxes as well as different types of assessment and the procedure for filing return of income.
- To develop an understanding of Double Taxation Relief, DTAA and provisions relating to International Tax and taxation of Non Resident Indians.

**COURSE OUTLINE:**

**UNIT I**

Residuary Income – Clubbing of income – Set off and carry forward of losses – tax planning considerations. **(20 Hrs)**

**UNIT II**

Deductions from gross total income – Assessment of Income and Tax Planning for individuals. **(20 Hrs)**

**UNIT III**

Assessment of total income of firms and companies- Tax evasion and Tax avoidance  
Tax planning for firms companies and new businesses. - , Introduction to Black  
Money Law. (20 Hrs)

#### **UNIT IV**

Returns of income – Procedure for assessment – Types of Assessment – Deduction  
of Tax at source – Tax collected at source- Advance payment of tax – refund of  
taxes (15 Hrs)

#### **UNIT V**

International Taxation – double taxation relief – bilateral relief – unilateral relief –  
DTAA (Double Taxation Avoidance Agreements) – GAAR - Special provisions  
relating to Avoidance of Tax – transfer pricing – Taxation of Non – Residents -  
POEM (15 Hrs)

**70% Problems & 30% Theory**

#### **RECOMMENDED TEXTBOOKS:**

5. Dr. Vinod K. Singhanian & Dr. Monica Singhanian, Students' Guide to Income Tax including GST, Taxmann Publications Pvt.Ltd. New Delhi.
6. Dr. H.C. Mehrotra & Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication, Agra, 60<sup>st</sup> edition 2019.
7. T,S Reddy &Y.Hari Prasad Reddy – Income Tax Theory , Law & Practice , Margham Publications 17<sup>th</sup> edition 2018.
8. A. Murthy – Income Tax Theory , Law & Practice , Vijay Nicole Imprints Pvt Ltd 7<sup>th</sup> edition 2019.

#### **REFERENCE TEXTBOOKS:**

8. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Direct Tax Law and Practice, Taxmann Publications Pvt.Ltd. New Delhi (Professional Edition) 2019.
9. V.P Gaur, D.B Narang, Poja Gaur & Rajeev Puri, Income Tax Law and Practice, Kalyani Publication, Kolkata 2019.
10. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Direct Tax Law and Practice – with special reference to Tax Planning 62<sup>nd</sup> edition 2019.
11. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 17<sup>th</sup> edition 2019.
12. T.N.Manoharan & G.R.Hari, Students Handbook on Taxation, Snow White Publications 2019.
13. Pradeep.S.Shah , Rajesh S.Kadokia – Taxmann Publications Pvt Ltd , Income Tax Act 1961.

14. B.B.Lal and N.Vashisht, Direct Taxes, Income Taxes, Wealth Tax and Tax Planning. Konark Publishers Pvt. Ltd. New Delhi.

#### JOURNALS:

7. International Journal of Accounting Taxation
8. World Tax Journal
9. National Tax Journal- Econ Papers
10. Journal of International Accounting, Auditing & Taxation.
11. Indian Journal of Tax Law
12. Tax Law Review

#### E-LEARNING RESOURCES

14. [www.incometaxindianefiling.gov.in](http://www.incometaxindianefiling.gov.in)
15. [www.indiataxes.com](http://www.indiataxes.com)
16. [www.investopedia.com](http://www.investopedia.com)
17. [www.taxguru.in](http://www.taxguru.in)
18. [www.indiafilings.in](http://www.indiafilings.in)
19. [www.incometaxmanagement.com](http://www.incometaxmanagement.com)
20. [www.saraltaxoffice.com](http://www.saraltaxoffice.com)
21. [www.allidiantaxes.com](http://www.allidiantaxes.com)
22. [www.taxmann.com](http://www.taxmann.com)
23. [www.finance.indiamart.com](http://www.finance.indiamart.com)
24. [www.studycafe.in](http://www.studycafe.in)
25. [www.coverfox.com](http://www.coverfox.com)
26. [www.cleartax.in](http://www.cleartax.in)

#### QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any  |
|-----------------|----------------|------------|-------|-------|--|
| K3              | A-5/8X8 marks  | 500        | 40    | 100   | Section A must be have 2 theory and 6 problems<br>Section B must be have 1 theory and 4 problems |
| K4,K5           | B-3/5x20 marks | 1500       | 60    |       |  |

**SEMESTER-IV**  
**PROJECT WORK**

**TOTAL HOURS: 75**  
**CREDITS: 3**

**COURSE CODE: 7P18/4E5 /PRW**

**PROJECT**

Internal Valuation - 40 marks

Dessertaion (Internal & External) - 50 marks }  
Viva –Voce (Internal & External) - 50 marks } (reduced to 60 marks) – 60 marks

**Total** -----  
**100 marks**  
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## **SEMESTER IV**

### **CUSTOMER RELATIONSHIP MANAGEMENT**

**Elective: 4**  
**Teaching Hours: 75**

**Course Code: 7P18/4E4/CRM**  
**Credits: 3**  
**LTP: 2/3/0**

#### **OBJECTIVES**

- To provide an understanding of concepts of CRM.
- To impart knowledge on CRM techniques

#### **UNIT I**

Introduction- Overview of CRM – Concepts - Objectives – Advantages – types of CRM programs – principles of CRM – Relationship marketing.

**(13 Hrs)**

#### **UNIT II**

Strategies – customer acquisition – customer retention -- customer loyalty – degree of loyalty - loyalty economics-Customer Grid.

**(18 Hrs)**

#### **UNIT III**

Relationship drivers – emotion- risk- commitment – perceived need for closeness- partnership – customer – internal business – suppliers and external partnership.

**(13 Hrs)**

#### **UNIT IV**

Analyzing profitability of customer- elements – customer product profitability – value chain- value profit chain- customer defections.

**(18 Hrs)**

## **UNIT V**

Technology- Information Technology and web based technology in CRM. Customer Protection Act

**(13 Hrs)**

### **SUGGESTED READINGS**

1. Gosney, John W Boem Thomas: CRM Essentials, Prentice Hall
2. Alok Kumar, Customer Relationship Management, Biztantra Publications
3. S. Shajehan, Relationship Marketing, Text and Cases, Tata McGraw Hill
4. Dr. Sheela Rani, Customer Relationship Management – Margham Publications.

### **JOURNALS**

3. International Journal of Electronic Customer Relationship Management.
4. International Journal of Customer Relationship Marketing

### **E-RESOURCES**

4. [www.sugarcrm.com](http://www.sugarcrm.com)
5. [www.sagecrm.com](http://www.sagecrm.com)
6. [www.searchcrm.techtarget.com](http://www.searchcrm.techtarget.com)

## **QUESTION PAPER TEMPLATE**

### **SECTION A**

**Answer any five questions (5 x 8 = 40 marks)**

8 questions. One question from each unit and not more than 2 questions from a unit.

### **SECTION B**

**Answer any three questions (3 x 20 = 60 marks)**

5 questions. One question from each unit.



## **SEMESTER-IV**

### **ENHANCEMENT OF EMPLOYABILITY SKILLS**

**TOTAL HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: 7P18/4S/EES**  
**LTP: 1/0/1**

#### **COURSE OBJECTIVES:**

**To enable the students:**

- To acquire the quantitative and reasoning skills and prepare them for competitive examinations.
- To develop communication and comprehensive skills.
- To gain knowledge about the current affairs and basis of computers.

#### **COURSE OUTLINE:**

##### **UNIT I**

Reasoning – Verbal Reasoning – Logical Sequence of words – Blood Relation Test – Venn Diagram – Non Verbal Reasoning – Image Analysis – Pattern Completion – Cubes and Dices. Quantitative Aptitude – Time and Distance – Profit and Loss – Simple and Compound Interest – Data Interpretation - Average – Percentages – Simplification – Ratios and Proportions.

**(10 hrs)**

##### **UNIT II**

English language – Correlations – Sentence Rearrangements – Comprehension – Synonyms – Antonyms – Idioms - Phrases.

**(10 hrs)**

##### **UNIT III**

General Awareness – Current Affairs in sports – Education – Politics. Computer – Basic functionalities of Computer.

**(10 hrs)**

#### **RECOMMENDED TEXTBOOKS:**

Competitive Examination Books Published by:

3. The Chennai School of Banking and Management
4. TIME Institute.

#### **REFERENCE BOOKS:**

1. Quantative Approaches by for competitive examination CR.S.Agarwal
2. Fastract objective Arthematic by Rajeshverma

#### **JOURNALS:**

1. Journal of Indian Education
2. Journal of Education Chronicle

## E- LEARNING RESOURCES:

1. [www.psscive.ac.in](http://www.psscive.ac.in)>ncert-bwks employability skills
2. [www.general knowledge to day.com](http://www.generalknowledge.to/day.com)
3. [www.affairscoud.com](http://www.affairscoud.com)>handnotes and pdf download
4. [www.indiabix.com](http://www.indiabix.com)

## QUESTION PAPER PATTERN-PG\*

| Knowledge Level | Section    | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|------------|------------|-------|-------|-----------------------------|
|                 | 25x2 marks | 50         | 50    | 50    | No continuous assessment    |
|                 |            |            |       |       |                             |